

ABSTRACT

The purpose of this research is to test and prove empirically the influence of demographics, service of tax authorities, application of filing systems, and risk exposure to taxpayer compliance. The problems that occur in the world of taxation are the lack of public awareness and ignorance of the public's response to the importance of taxation for state revenues, and the lack of socialization from the government regarding the use of e-filing systems that can facilitate taxpayers in filing their SPT. The object in this study is an Individual Taxpayer which has been registered at Kantor Pelayanan Pajak of Sumbawa. This study uses a quantitative method with primary data collection, namely using questionnaires. The selection of samples uses purposive sampling method, based on the criteria that have been determined before, and then it obtained 80 samples.

The use of the application used to process data is SPSS version 21.0. The regression model used is multiple linear regression analysis because more than one independent variable is used. The results of the research conducted show that all variables have passed the classical assumption test and are worthy of being used as research data. The results of testing in this study indicate that demographic variables and the application of filing systems have a positive effect on taxpayer compliance while the tax services and tax service services variables weakened by risk preferences do not affect taxpayer compliance.

Keywords: demographics, tax office services, application of filing systems, risk preference and compliance of Taxpayers, Individual Taxpayers