

ABSTRACT

Tax is the largest state income. Taxes have a mandatory to obligate and constrain which has regulated in law. A taxpayer should pay the tax to support the state development. Therefore, there are many factors that affect taxpayer compliance in paying taxes.

This research aims to explain and analyze the influence of tax services quality, tax knowledge, taxpayer awareness and perceptions of the tax payer through an implementation of e-Tax services in KPP Salatiga. Specifically, this study is a quantitative studies in which the data obtained was from primary sources. The data was collected by distributing a questionnaires to taxpayers in KPP Salatiga.

The result of this study indicates that the quality of tax services, tax knowledge, awareness and perception of the tax payers through the implementation of e-Tax services give a positive influence toward tax payment.

Keywords: *Service Quality, Tax Knowledge, Taxpayers Awareness, Perceptions e-Tax Services.*