

ABSTRACT

In order to accommodate significant growth in Indonesia, the government has initiated efforts to regulate tax aspects. The government believes that tax revenues can make a significant contribution to increasing tax revenues in the future. Taxes are one of the main sources of state income and also function as an instrument to achieve equal distribution of income and obtain funds for state development.

Taxes are contributions paid by individuals, businesses, or other entities to the government. Taxes are used to finance government expenditure in carrying out various functions, such as providing infrastructure, public services, defense, education, health and other programs. Taxes are usually regulated and supervised by the tax authorities or financial regulatory bodies in a country.

The main purpose of taxes is to collect revenue for the government so that it can finance various programs and activities needed by society. Taxes are also used as an economic policy tool to regulate economic behavior, encourage economic growth, or redistribute wealth by imposing different E-SPT implementations on different groups of society.

This research aims to analyze the influence of understanding tax regulations, implementation of e-SPT, and taxpayer awareness on taxpayer compliance at the Fiskus KPP Pratama Bandung Cicadas. The research method used is a survey with primary data collection through questionnaires distributed to registered taxpayers in the area. The collected data was analyzed using the multiple linear regression method.

The research results show that understanding tax regulations, implementing e-SPT, and taxpayer awareness have a significant effect on taxpayer compliance. The implication of this research is that it is important for local governments to increase understanding of tax regulations, improve the implementation of e-SPT, and increase taxpayer awareness in order to increase taxpayer compliance in the region.

Keywords: Understanding tax regulations, Implementation of e-SPT, Taxpayer awareness, Taxpayer compliance