

***Analysis Of Taxpayer Compliance At KPP Pratama Karawang Selatan During
The Covid-19 Pandemic***

ABSTRACT

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This study aims to determine: (1) the effect of tax rates on taxpayer compliance at KPP Pratama Karawang Selatan. (2) The Effect of Tax Knowledge on Taxpayer Compliance at KPP Pratama Karawang Selatan. (3) The Influence of Self Assessment System on Taxpayer Compliance at KPP Pratama South Karawang.

This research is a comparative causal research with a quantitative approach. Sampling was done by incidental sampling technique with 100 respondents. The method of data collection was obtained by giving a questionnaire or questionnaire to the respondents. Before the questionnaires were distributed, the instrument was tested for validity and reliability in order to obtain results that were in accordance with the facts. Furthermore, the data analysis technique was carried out using the classical assumption test, namely normality test, linearity test, heteroscedasticity test, and multicollinearity test as a regression test requirement for hypothesis testing. The hypothesis test used is multiple linear regression analysis.

The results of the research conducted indicate that tax rates, tax knowledge and self-assessment system have a positive relationship with taxpayer compliance, it is shown from the results of the regression equation $Y = 2.348 + 0.132X_1 + 0.107X_2 + 0.512X_3$. And the results of rsquare (r^2) of 0.717 this means that consumer satisfaction is influenced by tax rates, tax knowledge and self-assessment system by 71.7%

Keywords: Tax Rates, Tax Knowledge, Self Assessment System, Taxpayer Compliance