

ABSTRACT

This study aimed to examine the effect of socialization tax, quality of service, and tax penalties on tax compliance individual in KPP Pratama Ilir Barat Palembang. The population of this research were personal tax payers who was registered in KPP Pratama Ilir Barat Palembang. The sample determination was done by using convenience sampling method, as a result there were 100 sample of personal taxpayers. The analysis method used in this study is multiple regression analysis, and hypothesis testing used was t test with SPSS. The result showed that (1) socialization tax does not influenced to compliance of personal taxpayers, (2) the quality of service in tax does not influence the compliance of personal tax payers, and (3) the tax penalties are influence the compliance of personal taxpayers.

Keywords : Socialization tax, Quality of Service, Tax Penalties, and Tax Compliance