ABSTRACT

Taxpayer compliance can be seen from the awareness of taxpayers in reporting Tax (SPT), some of the factors that influence taxpayer compliance a condition of a State system of tax administration, service to the taxpayer. The purpose of this study to determine how much influence the service quality and administration of taxes on taxpayer compliance.

The method used in this research is descriptive and verification method. The unit of analysis in this study is the individual taxpayer in Pratama Tax Services Office Majalaya *which amounts to 100 samples. The statistic test that has been used is the calculation of correlation Person, Spearman, coefficient of determination, hypothesis test and also using SPSS 18 for windows applications.*

The results of this research indicate that there is a strong relationship between the implementation of service quality and administration of taxes with a compliance taxpayers. Besides that, the influence of service quality and administration of taxes with a compliance taxpayers of the effect it amounted to 59,9%. This study provides empirical evidence that the influnce of service quality and administration of taxes significant of the effect to compliance taxpayer in Pratama Tax Services Office Majalaya.

Keywords : quality service, tax administration, taxpayers compliance