

ABSTRACT

This study examines the influence of the Self-Assessment System, tax knowledge, and the implementation of the Tax Electronic System (TES) on individual taxpayer compliance in Tegal City. This research is motivated by the low level of compliance among individual taxpayers, as reflected in the fact that only 16,055 taxpayers are active out of a total of 84,668 registered individual taxpayers. A quantitative research approach is applied, utilizing a survey method in which primary data is gathered through a Likert-scale questionnaire. The sample consists of 100 registered individual taxpayers (WPOP) at the Tegal Tax Office (KPP Tegal), selected through random sampling.

The results indicate that the Self-Assessment System has a significant positive effect on tax compliance. However, tax knowledge exhibits a significant negative effect, suggesting that increased tax literacy does not necessarily enhance compliance. Instead, greater knowledge may provide taxpayers with the ability to identify regulatory loopholes that could be exploited to reduce their tax liabilities. Meanwhile, the implementation of the Tax Electronic System has a significant positive impact, as it simplifies tax reporting and payment, making the process more efficient.

Therefore, improving the effectiveness of tax education is essential not only to increase knowledge but also to cultivate a sense of tax awareness and ethical responsibility. The government should develop socialization strategies that emphasize integrity and voluntary compliance. Future research is encouraged to explore additional factors, such as tax sanctions and tax amnesty, while also expanding the sample size to strengthen the validity of the findings.

Keywords: *Self Assessment System, Tax Knowledge, Tax Electronic System, Tax Compliance*