

## **ABSTRACT**

*This assesment was made to determine the impact of the E-Billing system and the quality of service to WPOP compliance. The quantitative method was chosen to explain the impact of the study using a populations of 73,637 WPOP registered with the Surabaya Karangpilang Primary KPP in 2021 and a sample of 104 samples derived from the formula (Ferdinand, 2014). The sample is obtained using Purposive sampling. Data analysis uses descriptive statistics using data quality taste, classical assumption test, multiple linear regression analysis test, determination coefficient test and hypothesis test. As a result of the research, the E-Billing system has a significant effect on WPOP compliance, service quality has a significant effect on WPOP compliance and E-Billing system and service quality simultaneously have a significant effect on WPOP compliance.*

**Keywords :** *E-Billing System, Quality Of Service And Personal Taxpayer Compliance*

## ABSTRAK

Pengkajian ini dibuat untuk mengetahui imbas sistem E-Billing serta kualitas pelayanan terhadap kepatuhan WPOP. Metode kuantitatif dipilih guna menjelaskan imbas penelitian ini menggunakan jumlah populasi sebesar 73.637 WPOP yang terdaftar pada KPP Pratama Surabaya Karangpilang tahun 2021 serta sampel sejumlah 104 sampel berasal dari rumus (Ferdinand, 2014). Sampel didapat dengan memakai *Purposive sampling*. Analisis data memakai statistik deskriptif menggunakan uji kualitas data, uji asumsi klasik, uji analisis regresi linier berganda, uji koefisien determinasi serta uji hipotesis. Akibat penelitian ini sistem E-Billing berpengaruh signifikan terhadap kepatuhan WPOP, kualitas pelayanan berpengaruh signifikan terhadap kepatuhan WPOP serta sistem E-Billing dan kualitas pelayanan secara simultan berpengaruh signifikan terhadap kepatuhan WPOP.

**Kata kunci :** Sistem E-Billing, Kualitas Pelayanan Dan Kepatuhan Wajib Pajak Orang Pribadi.