ABSTRACT

This study aims to determine the effect of the quality of tax service provided by the Tax Service Office (KPP) in assisting the implementation of the Core Tax Administration System (Coretax), which includes tangibles, reliability, responsiveness, assurance, and empathy, on individual taxpayer compliance in Lhokseumawe City. This study employed a quantitative approach using primary data collected through questionnaires distributed to individual taxpayers registered at KPP Pratama Lhokseumawe. The sample consisted of 100 respondents selected using purposive sampling with the Slovin formula. Data were analyzed using multiple linear regression with IBM SPSS. The results showed that tangibles, reliability, responsiveness, assurance, and empathy each had a positive and significant effect on taxpayer compliance. Furthermore, the Adjusted R Square value of 0.450 indicates that the five dimensions of service quality explain 45.0% of the variation in taxpayer compliance, while the remaining 55.0% is explained by other factors outside the research model. Therefore, improving the quality of services in Coretax assistance is necessary to support increased individual taxpayer compliance in Lhokseumawe City.

Keywords: *Coretax, service quality, taxpayer compliance, individual taxpayers, KPP Pratama Lhokseumawe.*