

The purpose of this study was to determine whether Paying Tax Awareness, Knowledge and Understanding of Tax Regulation, and a Good Perception of the Effectiveness of the Taxation System, as well as the confidence level of the System Administration and Law Paying Taxes affect the willingness of an individual taxpayer who perform professional services. Sampling techniques in the study was Convenience Sampling. To better represent the researchers took a sample of 120 respondents with Slovin formula calculations. The method used in this study is the collection of data by using the closed questionnaire. Model analysis was used to test the hypothesis is thr multiple linear regression and to determine the relationship used f test and t test. . Test results showed that the only Knowledge Variable and Understanding of Tax Regulations that affect the willingness of Paying Taxes individual taxpayers who do the work free. This means that there needs to be increased willingness to pay taxes an individual taxpayer who performs with a lot of socializing to be done by tax officer

Keywords: willingness to pay taxes, pay taxes awareness, tax benefits, knowledge and understanding of taxpayers, a good perception of the taxation system, confidence level of the system administration and law paying taxes