

## ABSTRACT

Paying taxes is one of the obligations for every person in a country especially in Indonesia. Taxes are dynamic and follow the development of social life, economy, country and society. As good citizens should be obedient in paying taxes. The purpose of this study is to analyze the effect of the process of taxes reporting and deposit on taxpayer compliance and compliance on the service of tax office services in the Regency of Sleman.

This research is an empirical research by taking samples of taxpayers in the Regency of Sleman. Survey data were analyzed statistically using descriptive method and Structural Equation Modeling (SEM) with the help of computer program AMOS v22.

The results showed that the tax reporting process has a positive and significant effect on taxpayer compliance of individuals in the Regency of Sleman. The tax reporting process has a positive and significant effect on the taxpayer's personal satisfaction in the Regency of Sleman. The process of tax deposit has a positive and significant effect on the taxpayer compliance of individuals in the Regency of Sleman. The process of tax deposit has a positive and significant effect on the taxpayer's personal satisfaction in the Regency of Sleman. The taxpayer satisfaction has a positive and significant effect on taxpayer compliance of individual in the Regency of Sleman. The effect of tax reporting process on taxpayer satisfaction is 33.0%. The effect of tax deposit process on taxpayer satisfaction is 52.3%. The effect of tax reporting process on taxpayer compliance is 40.5%. The effect of tax deposit process on taxpayer compliance is 77.5%. The effect of taxpayer's satisfaction on taxpayer compliance is 63.0%. The process of depositing tax has a stronger effect than the process of tax reporting on taxpayer compliance with taxpayer satisfaction as a mediation variable.

**Keywords:** the process of reporting and deposit tax, taxpayer's compliance and compliance, Regency of Sleman