ABSTRACT

Taxpayer compliance is a climate of compliance and fulfillment awareness of tax obligations, which is reflected in situations where the taxpayer to understand and try to know all the provisions of tax laws, fill out tax forms completely and clearly, calculate amount of tax payable correctly and to pay taxes payable on time, where the application tax law and tax penalties can be a measuring tool to improve taxpayer compliance.

The purpose of this study was to know of application tax law, tax penalties, taxpayer compliance, and to determine the influence of tax law and tax penalties to taxpayers compliance.

The method that has been used in this research is descriptive and verification method. The unit of analysis in this research is an individual taxpayer in Pratama Tax Services Office Bandung Tegallega witch amount to 100 samples. The Statistic test has been used is the calculation of correlation person, spearman, multiple regression analysis, coefficient of determination, hypothesis test used Statistics18 PSAW for windows applications.

The results shows that there is application tax law and tax penalties influential to individual taxpayer compliance it amounted to 30.2%. This research provides empirical evidence which the application of tax law and tax sanctions significantly influence to individual taxpayer compliance in in Pratama Tax Services Office Bandung Tegallega.

Keywords : Tax Law, Tax Penalties, Taxpayers Compliance