ABSTRACT

This research was held at Bandung Cibeunying Taxation office. The phenomenon occurred is the Tax Payers are estimated having no time to submit their Annual Tax Report (SPT) when they are in a weak economic condition, the tax officers are not strict enough to take action against those who break the rule. Tax payers have not realized the importance of being punctual on paying the tax to the government. That unpunctuality may hamper the development of the nation. The purpose of this research is to know the influence of tax payers' perception on taxation sanction and tax payers' awareness of taxation obedience at Bandung Cibeunying Pratama Taxation Office.

Method applied in the research is both qualitative and quantitative. Analysis unit of the research is 100 tax payers as supporting samples. Statistic test used is the calculation of Pearson correlation, multiple lineal regression, coefficient of determination, hypothesis testing, and SPSS 16.0 for windows.

The research result shows that in general the tax payers' perception of taxation sanctions is good, while the variable of tax payers' awareness is high. The tax payers' obedience is also high. The tax payers' perception of taxation sanctions and awareness result in positive and significant impact both partially and simultaneously. The partial impact is more significant than the simultaneous one. Thus, it is advisable to balance the tax payers' perception of taxation sanctions and awareness should balance in order to result in the taxpayers' compliance.

Keywords : tax payers' perception of taxation sanctions, tax payers' awareness, tax payers' compliance.