ABSTRACT

I GUSTI KETUT WISNU, "Analysis of the Taxpayer Attitude On the Implementation of Sanctions Against Influence Compliance Fines Taxpayers In Tax Office Primary Soreang", Under the Guidance of Prof. Umi Narimawati, Dra., SE., M. Si

Although the government has given sanction against taxpayers who are late in the SPT, but the Tax Office Primary Soreang there is still the attitude of taxpayers who procrastinate in terms of payment of the fine sanction. With attitudes such taxpayer, of course, will affect taxpayer compliance. Based on these problems, the purpose of this study is to analyze the influence of attitudes on taxpayer compliance implementation of financial penalties against taxpayers in the Tax Office Soreang Pratama Bandung

The method used in this research is descriptive method and verifikatif. The unit of analysis in this study is an individual taxpayer in the Tax Office Primary Soreang taxpayers amounted to 100 persons with Jugdmendtal sampling method. The test statistic used is the calculation of Person Product Moment correlation, coefficient of determination, simple regression and hypothesis testing by t test using the help of software SPSS14.0 for windows.

The results of this study indicate that the attitudes of taxpayers in the implementation of financial penalties in the Tax Office Primary Soreang included in either category, but the indicator of the level of confidence of taxpayers to show the existence of sufficient financial penalties, since taxpayers feel less confident that financial penalties be used for the interests of the State , so that taxpayers always procrastinate in terms of payment of the fine sanction. And taxpayer compliance in the Office of Tax Services Primary Soreang also been included in either category, but the indicators of tax payable in timely obtaining sufficient response this is because the taxpayer makes payment of financial penalties after the due date. The attitude of taxpayers in the implementation of financial penalties and significant positive effect on the compliance of taxpayers in the Tax Office Primary Soreang, with much influence 65.9%. This means that changes in taxpayer compliance can be explained or influenced by the attitudes of taxpayers in the implementation of financial penalties.

Key words: ***Tax payers attitude, Fines Sanction, Tax Compliance***