ABSTRACT

RIRIN RAHMANITA, "Analysis of Tax Penalties And Tax Collection Implementation, The effect Against the Taxpayer Compliance (Study on Regional KPP Pratama Bandung and Cimahi)," Under the guidance: Prof.Dr.Hj.Umi Narimawati, Dra., SE., M . Si.

Tax compliance at Bandung and Cimahi Small Tax Payers Office have not been up to expectations Directorate General of Taxes, it is characterized by the persistence of the taxpayers do not pay the administrative penalty in accordance with established DJP, there are also constraints in the implementation of tax collection that is when the billing was done the taxpayer is not there. Similarly, tax compliance in the SPT is still much too late. The purpose of this study to analyze tax penalties and implementation of tax collection tax effect on the compliance of taxpayers in Bandung and Cimahi Small Tax Payers Office.

The method used in this research is descriptive method and verifikatif. Descriptive method used to determine the variable picture of the tax penalties, tax collection and taxpayer compliance while verifikatif to determine the effect of sanctions tax administration and collection of tax on taxpayer compliance. The sample in this study is the tax collection officers, some 32 officers of tax collection, sampling techniques using the census. Statistical analysis used is multiple regression analysis, Person Product Moment correlation, coefficient of determination, hypothesis test with t test and F test using SPSS 17.0 for windows applications.

The results of this study indicate that the implementation of tax penalties included in either category, but still a lot of financial penalties for taxpayers who do not pay the stipulated DJP, tax collection is included in both categories and taxpayer compliance is included in the criteria of good, but there is still mandatory taxes are delivered late. Tax penalties and implementation of billing and significant positive impact on taxpayer compliance. The simultaneous influence of 49.14% greater than the effect of partially 26.86% and 24.02%. This means the existence of sanctions and the implementation of tax administration of tax collection is better done together, giving rise to taxpayer compliance is more optimal.

Key words: Tax penalties, Tax Collection, Tax Compliance