ABSTRACT

The taxpayer's compliance report Annual Tax (SPT) taxes apparently not optimal. Of the 65.465 taxpayers, the new 22.157 people who collect SPT. (Yunan Sugiandana, 2015). The purpose of the research was conducted to analyze the result of the effect of the tax law and administration sanction on the tax compliance.

Sampling was done by using the withdrawal technique nonprobabilility Design Sampling is by using incidental sampling, with survey respondents as many as 100 individual taxpayer (WPOP). Data collected through questionnaires. Data were analyzed using SEM analysis tool with the PLS approach, calculators using SEM-PLS 2.0 program.

Results from this study the effect of the tax law on tax compliance effect of 26,33%. While the influence of administration sanctions againtstax compliance effect of 19,83%. This study provides empirical evidence that tax law and administration sanctions significantly influence individual taxpayer compliance in KPP Pratama Bandung Karees.

Keyword : Tax Law, Administration Sanctions, Individual Taxpayer Compliance