ABSTRACT

ANNIS ANINDITA MUNGGARANI *"The Influence Of Tax Collection And Compliance To Tax Payer On Tax Arrears(Survey On 10 Tax Area in Kanwil Jawa Barat I). Under Guidance by* Prof. Dr. Hj. Umi Narimawati, Dra., SE., M.Si

Tax is a compulsory contribution to the country owed by the individual or entity that is enforceable under the Act, by not getting the benefits directly and used for state purposes for the greatest welfare of the people. Taxation is a dynamic instrument of fiscal policy, its application must always follow the dynamics of the economy, both domestically and internationally. The purpose of this study to determine the effect of tax collection and taxpayer compliance of tax arrears on the 10 Tax Office in West Java Regional Office DJP I. The method used in this research is descriptive method and verificative method.

The unit of analysis in this study is the council tax billing section, amounting to 36 people as a population, and the entire population is sampled using census techniques. To determine the effect of tax collection and taxpayer compliance against the delinquent taxes, use of statistical tests. Statistical test used in this study is the classical assumption test, correlation analysis, multiple linear regression analysis, coefficient determination and test the hypothesis that assisted using IBM SPSS Statistics 17 application.

The results of testing data show that the influence of delinquent tax collection is very strong, it means tax arrears was strongly influenced by the tax collection. Likewise with tax compliance, very strong influence on delinquent taxes.

Keywords: Tax, Tax Billing, Tax Compliance, Tax Arrears