REVIEW OF FACTORS AFFECTING THE TAXPAYER COMPLIANCE

ABSTRACT

The research was conducted at the Tax Office Cibeunying Pratama Bandung. Phenomenon occurring is low taxpayer compliance in meeting tax obligations, this is due to the lack of the ability of taxpayers and the lack of socialization of employee taxes to taxpayers about good and right of tax ordinance. The purpose of this study was to determine taxpayer compliance and to identify factors that influence taxpayer compliance in terms of fulfillment of tax obligations in the tax office pratama cibeunying bandung.

The method used in this research is descriptive method. Data collection procedures used in this research is to study a field that includes field observations, interviews, and documentation by literary study. The results suggest that taxpayer compliance in the tax office pratama bandung cibeunying are still low. Factors that influence taxpayer compliance are the tax administration system, service to taxpayers, tax law, tax audit, and tax rates.Efforts to solve the compliance issues of taxpayers by information dissemination through printed or electronic media intensively and sustainably on the importance of paying taxes.

Keywords: System of Taxation, Tax Liability, Tax Compliance.