ABSTRACT

Self-assessment tax system and administration is one of the factors that can affect taxpayer compliance, then the taxpayer is expected to carry out self-assessment system to better tax administration and also carried out by the tax office well too so that the level of taxpayer compliance is increasing. The purpose of this study to determine the effect of the implementation of self assessment tax system and administration of individual taxpayer compliance in the Tax Office Primary Sumedang.

The method used in this research is descriptive method and verifikatif. The unit of analysis in this study is the individual taxpayer in the KPP Primary Sumedang totaling 100 samples. Statistical test used is the calculation of Pearson correlation, Spearman, coefficient of determination, hypothesis testing and also using the SPSS 17 for windows applications.

The results of this study indicate that there is a strong relationship between the implementation of self assessment tax system and administration with taxpayer compliance. In addition, the application of the self assessment tax system and administration affect taxpayer compliance by 24.1%. This study provides empirical evidence that the application of the self assessment system and the significant effect of the tax compliance Tax On Tax Office Primary Sumedang.

Keywords: The influence of self assessment system, Administration of Taxation, Taxpayer Compliance