ABSTRACT

Property tax receipts should be supported by awareness of the taxpayer to pay taxes on time and voting systems conducted by the Directorate General of Taxation should be simple and efisen. The purpose of this study to determine the effect of the level of taxpayer awareness and revenue collection system for property taxes in the Tax Office Primary in West Java Region I. The method used in this research is descriptive method and verifikatif. Descriptive methods are used to determine the level of awareness of the variable picture of the taxpayer, sietm collection and variable property tax revenues, while verifikatif to determine the relationship between the level of taxpayer awareness and collection system. To determine the effect of the level of taxpayer awareness and collection system for property tax revenue used statistical testing. Statistical test used is the calculation of Pearson product moment correlation, coefficient of determination, hypothesis test using SPSS 18.0 software applications for windows. The results of this study indicate that there is a strong relationship between the level of taxpayer awareness and collection system with property tax revenues. In addition, the level of awareness of the taxpayer has a significant effect on property tax revenue and tax collection system has a significant effect on property tax revenues.

Keywords: Effect of Taxpayer Awareness Level, Voting Systems, Acceptance of Land and Building Tax