ABSTRACT

Taxpayer compliance issues is an important issue around the world, both for the developed and developing countries. Because if the taxpayers do not comply it will lead to a desire to take action avoidance, evasion, smuggling and tax shirker. The necessary tools to improve tax compliance as an tax collection and tax audit. This study aims to analyze the influence of tax collection and tax audit on taxpayer compliance.

The method used in this research is using descriptive and verification methods, with using primary data. The data was used by researchers is the data obtained directly from the object under study both individual objects (respondents) as well as from agencies and directly provide the data to the data collector. The data analysis is performed which includes the a model structural, designing measurement model, construct a path diagram, model fit test, compatibility test structural models and hypotheses using SmartPLS 2.0 software.

The results of this study indicate that the tax collection have a positive and significant influence on tax compliance, and tax audit significant influence whereas the positive direction on tax compliance.

Keywords **:***Tax Collection, Tax Audit, Tax Compilance.*