ABSTRACT

Administrative penalties and fines lightweight makes taxpayers ignore the tax obligation, other than that there are many taxpayers either individual or entity that the SPT on the last day of the reporting limit tax return, many taxpayers are still frequently make mistakes in the calculation of taxes due to the difficulty in calculating the tax itself.

The purpose of this study was to determine how much the influence application of administrative sanctions and the application of the self assessment system on tax compliance in Tax Office Primary Majalaya.

The method used in this research is descriptive and verification method. With a population of 135.180 tax payers and sample of 100 respondent. . The test statistic used is the calculation of validity and relibility testing using software SPSS 21 for windows. For verification method using multiple linear regression analysis.

These results indicate that the problem of taxpayer compliance occurs because the application of administrative sanctions and self-assessment system is not optimal.

Keywords : Administrative Sanctions, Self Assessment System, Tax Compliance