ABSTRACT

This study aimed to analyze the influence of Knowledge and Self Assessment Tax System on tax compliance KPP Pratama Garut. Phenomena that occur in the Tax Knowledge is still the presence of registered taxpayers and not in accordance with the general procedure of taxation. While the phenomenon of the Self Assessment System is still the taxpayer wrong in calculating the tax.

The population in this study is the taxpayer on KPP Pratama Garut. Sample Selection done using incidental sampling. This study uses a survey by 1 KPP and the data obtained from 100 respondents were registered as taxpayers in the KPP Pratama Garut. In this research using descriptive and verification method are then processed using SEM (Structural Equation Model).

Based on the results of the calculation of the average value of the respondents regarding the Tax Knowledge for Tax Knowledge criteria in the criteria, please, for the Self Assessment System criteria included in the criteria, please, while the Taxpayer Compliance criteria included in the criteria Good.

The survey results revealed that there is a fairly strong positive correlation between knowledge of tax and Self Assessments System on tax compliance, shows that the relationship of tax knowledge and Self Assessments System on tax compliance, a significant relationship.

Keywords : Tax Knowledge, Self Assessment System, Tax compliance