ABSTRACT

The cost is still high tax compliance burden of taxpayers that need be minimize. In addition, the tax audits performed is still lacking effective tax inspectors and tax officials in highly imporer conduct examintation by the taxpayers, is still necessary in order to evaluate better the quality inspection thereby increasing taxpayer compliance. The purpose of this study was to determine the effect of compliance costs and tax audits for compliance individual taxpayers in the Tax Office Pratama Bandung Tegallega.

The sample in this study were 100 individual taxpayers registered at the Tax Office Pratama Bandung Tegallega. Samples were selected based on certain criteria using purposive sampling approach slovin. The method used in this research is descriptive and verification method, using primary data. The statistical test used is the Pearson correlation, spreaman brown, SEM PLS and hypothesis testing.

These results indicate that the compliance costs significant influence taxpayer compliance, while tax audits significant effect on tax compliance.

Keywords : Compliance Costs, Tax Audits, Tax Compliance