ABSTRACT

The purpose of this research are to determine the influence of Tax Arrears to Taxpayers Compliance and the influence of Tax Knowledge to Taxpayers Compliance. This research used primary data in the form of questionnaires conducted from KPP Pratama Bandung Bojonagara.

This research used descriptive and verification methods. The unit of analysis in this research is an individual the taxpayer at KPP Bandung Bojonagara amounted 100 people. The sampling technique using stratified random sampling. The test statistic used the calculation of Person Product Moment correlation, coefficient of determination, multiple regression and hypothesis testing using the f test and t test with help by SPSS software 20.

The results of this research are indicate that (1)the variable of Tax Arrears influence to the tax payers compliance (2) and tax knowledge influence to tax payers compliance, (3) as well as the tax arrears and tax knowledge are significantly influence on tax compliance.

Keywords : Tax Arrears, Tax Knowledge, Tax Payers Compliance