THE INFLUENCE OF KNOWLEDGE THE TAX RULES AND TAX PENALTY ON THE AWARENESS TO PAY PERSONAL INCOME TAX (Case Study at Tax Office Pratama Majalaya)

JUNIARTI ERINA SARI
21113198

ACCOUNTING STUDY PROGRAM
ECONOMICS AND BUSINESS FACULTY
INDONESIAN COMPUTER UNIVERSITY

ABSTRACT

Awareness of paying taxes by taxpayers to meet tax obligations is very important in the process of taxation. It is undeniable that people sometimes neglect their duty to pay taxes as a duty. It's all caused by is the public does not know the real benefits felt in paying taxes, whereas people can enjoy the proceeds from the tax payments with good roads, construction of schools, public health places, and other public facilities.

In this study the method used is descriptive method and verification method with a sample of 100 people taxpayers of individuals registered in KPP Pratama Majalaya. This method is used to find out the variable picture of the influence of knowledge of tax rules and tax sanctions on the awareness of paying personal taxes. Technique of data analysis technique use multiple linear regression.

The results show that knowledge of tax rules gives effect to the awareness of paying taxes with a strong positive relationship.
Tax penalties also affect the awareness of paying taxes with a strong relationship. Of the two variables the knowledge of tax regulations that give greater direct effect.

Keywords: ***The Influence Of Knowledge The Tax Rules And Tax Penalty On The Awareness To Pay Personal Income Tax***

PRELIMINARY

Progress and development of this country can not be separated from the awareness of its citizens in paying taxes. Public awareness in paying taxes is very closely related to state awareness (Lovihan, 2014). According to Siahaan (2010: 106) "if the state's awareness is lacking then the people are less able to recognize and enjoy the importance of the nation and the land of water, the national language, enjoy the security and order, own and enjoy the national culture and ultimately if the state consciousness is less then the sense of belonging and enjoy the benefits of government spending are also less so the awareness of paying taxes is also reduced.

The awareness of paying taxes can be interpreted as a form of moral attitude which gives a contribution to the State to support the development of the State and strives to comply with all regulations established by the State and may be imposed on Taxpayers (Siahaan, 2010: 106). Awareness of taxpayers is knowing, acknowledging, respecting and complying with the prevailing taxation provisions and having the sincerity and desire to fulfill their tax obligations (Manik Asri, 2009). Characteristics of taxpayers reflected by cultural, social, and economic conditions will dominantly shape the behavior of the taxpayers reflected in their level of awareness in paying taxes (Siahaan, 2010: 106).

Consciousness is an element in man in understanding reality and how to act or respond to that reality. In Article 1 paragraph

1 of Law Number 28 Year 2007 on "General Provisions and Procedures of Taxation" states that tax is the contribution of the taxpayer to a country that is owed by an individual or a coercive body under the Act, with no direct replacement and used for the purposes of the state to follow the enormity of the people's prosperity (Pawoko, 2008: 4). According to Taylor "taxes are unilaterally enforced achievements by the State and owed to entrepreneurs (according to generally defined norms), without any contracts, and merely used to cover public expenditures" (Waluyo, 2011: 1). On the other hand, according to Soemitro "tax is the contribution of the people to the state based on the Act (which can be imposed) with no direct timbale (kontraprestasi) services that can be addressed and used to pay public expenditures" (Mardiasmo, 2013: 1).

Awareness of paying taxes by taxpayers to meet tax obligations is very important in the process of taxation. It is undeniable that people sometimes neglect their duty to pay taxes as a duty. The reasons is because many people don't know the real benefits felt in paying taxes, whereas people can benefit from the tax payments with good roads, construction of schools, public health places, and other public facilities (Masinambow, 2013). Irianto (2005) outlines some form of tax paying awareness that encourages taxpayers to pay taxes. First, the awareness that taxes are a form of participation in supporting the development of the country, Second, the realization that the delay in tax payments and the reduction of the tax burden is very detrimental to the state, Third, the awareness that taxes are established by law and can be imposed. Low public awareness can be due to their ignorance of the concrete form of rewards from money spent on paying taxes.

According Miraj Sidik one of the employees who served as Account Representative at KPP Pratama Majalaya Bandung phenomenon about the awareness of paying personal taxes that taxpayer awareness to pay is good but there are still many taxpayers who do not want to pay because many factors that affect it is the lack of knowledge , lack of goodwill from the Taxpayer, very detailed procedures that make Taxpayer difficult to understand, and information technology that is not widely known by the Taxpayer in KPP Pratama Majalaya.

The purpose of this study is to determine the magnitude of the influence of tax knowledge and to determine the magnitude of the effect of tax sanctions on the awareness of paying taxes of individuals.

LITERATURE REVIEW

Tax Knowledge

According to Notoatmodjo (2012: 143) "knowledge is the result of knowing and this happens after people do sensing against a particular object."

The definition of tax according to Rochmat Soemitro "Tax is the contribution of the people to the state treasury under the law (which can be enforced) with no lead services (contracting) which can be directly ditujukkan and used to pay public expenditures" (Mardiasmo, 2013: 1).

According to Carolina (2009: 7) "tax knowledge is tax information that taxpayers can use as a basis for action, decision making, and to pursue certain directions or strategies with regard to the exercise of their rights and obligations in the field of taxation."

From the description above it can be concluded that the tax knowledge is the result of knowing against a particular object on all matters relating to the tax either the information in can about taxation based on the law.

Tax Sanctions

According to Husein Umar (2003: 239) states that "Tax Sanctions as a deterrent tool for taxpayers do not violate the norms of taxation."

According to Mardiasmo (2013: 59) "Tax penalties are a guarantee that the provisions of taxation legislation (taxation norms) will be obeyed / obeyed / or in other words, tax sanctions is a preventive tool (preventif) so that Taxpayers do not violate the tax norms. "

From the above statement can be deduced that the tax penalty is a punishment imposed to every person who has committed a violation or non-

compliance with existing regulations in the law.

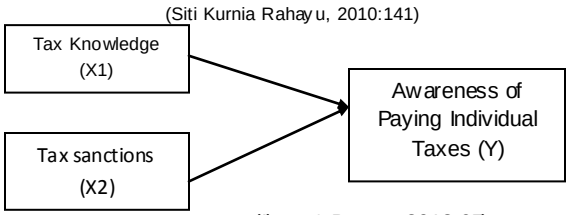
According to Hasibuan (2012: 193) states that "consciousness is the attitude of a person who voluntarily obeys all rules and is aware of his duties and responsibilities."

According to Nasution (2004: 43) the definition of tax paying awareness is "The attitude of understanding corporate taxpayers or individuals to understand the meaning of the function and purpose of tax payments, taxpayer awareness is the most important factor in the modern tax system.

From the above definition can be concluded that the awareness of paying taxes is the impetus or moral attitude that exists on the taxpayers externally and internally to carry out its tax obligations ranging from registering to pay the tax payable

Hypothesis

In this study based on background, problem formulation, and review of hypothesis literature in this research can be seen from the following research paradigm:



Picture 1.1
Research paradigm

This research hypothesis can be formulated as follows:

H1: Knowledge of the Tax Regulation affects the Paying Awareness of Individual Taxes

H2: Tax Sanctions affect the Awareness of Paying Individual Taxes

RESEARCH METHODS

The research method used in this research is descriptive method, and verifikatif. By using research method will be known significant relationship between variables studied so as to produce conclusions that will clarify the description of the object under study.

Descriptive method is a method used to describe or analyze a research result but not used to make wider conclusions (Sugiyono, 2012: 29).

Based on the above understanding, it can be said that descriptive analysis method is a research method to create a picture of the situation or existing events, so this method should be held accumulated data.

The verification method is to check whether it is correct to explain a way with or without improvements that have been implemented elsewhere by overcoming problems similar to life (Mashuri in Umi Narimawati, 2010: 29).

According to Sugiyono (2015: 4) states that "quantitative research method is a research method based on the philosophy of positivism, used to examine the population or a particular sample, sampling techniques are generally done randomly, data collection using research instruments, quantitative data analysis / Statistic with the aim to test the predefined hypothesis. "

This method is done by using a questionnaire instrument that will be distributed to the respondent (Taxpayer) who is in KPP Pratama Majalaya. Several previous studies have suggested that there is an influence between knowledge of tax rules and awareness of paying personal taxes as well as the effect of tax sanctions and awareness of paying personal taxes. The type of data used in research on "The Effects of Tax Knowledge and Tax Sanctions on Paying Awareness of Individual Taxes" is primary and secondary data. Population in this research is Individual Taxpayer registered at KPP Pratama Majalaya in year 2016 that is as many as 171.894 Individual Taxpayer. While in determining sample measurement from population which will be used researcher use slovin formula with error rate equal to 10% so that obtained by sample counted 100 responden.

RESULTS AND DISCUSSION

1. **Test Validity and Reliability**

a. **Test Validity**

This validity test is used in order to know the validity or accuracy of the

measuring instrument. A measuring instrument will be declared valid or valid if it has a validity coefficient value greater than the critical point of 0.3 while the test results validity is calculated using SPSS software with test results as follows:

Table 1.1
Validity Test Results

Variable	Item No	Coefficient of Validity	Critical Point	Conclusion
Tax Knowledge (X1)	1	0,822	0,300	Valid
	2	0,860	0,300	Valid
	3	0,455	0,300	Valid
	4	0,841	0,300	Valid
	5	0,736	0,300	Valid
Tax sanctions (X2)	6	0,793	0,300	Valid
	7	0,840	0,300	Valid
	8	0,775	0,300	Valid
Awareness of Paying Taxes (Y)	9	0,895	0,300	Valid
	10	0,907	0,300	Valid

In the table above shows the validity test results of all questions used to measure the variables Knowledge Tax Rules, Tax Sanctions, and Tax Paying Awareness, where the coefficient of validity for all questions has a value greater than the critical point (0.3) which means all instruments The statement used is valid.

a. Test Reliability

Reliability test in this research using Split Half method to test the reliability of the measuring instrument. The variable will be said reliable if the variable has a value of reliability coefficient greater than 0.7. The author uses SPSS software to process data on research and obtained the test results as follows:

Table 1.2
Recap Test Results Reliability Measures

Variable	Reliability Coefficient	Critical Point	Conclusion
Tax Knowledge (X1)	0,848	0,700	Reliabel
Tax sanctions (X2)	0,738	0,700	Reliabel
Awareness of Paying Taxes (Y)	0,769	0,700	Reliabel

In the table above can be seen the reliability obtained by all variables greater than 0.7, so that the measuring tool used.

Based on the results of validity and reliability testing described above, the authors conclude that the total number of questions used in this study has been tested (valid and reliable) so that all questions are feasible instrument used as a measuring tool of research.

Descriptive Analysis

a. Variable Tax Knowledge

The percentage score of the overall respondents' answers obtained is 65.4%. From these results that the respondents have a fairly good tax knowledge and agree if having good tax knowledge can provide awareness to pay taxes.

b. Variable Tax Sanctions

The percentage score of the overall respondents' answers obtained is 66.3%. From these results that respondents agree that the existing tax sanctions are good enough and agree if good tax sanctions can provide awareness to pay taxes.

c. Awareness of Paying Taxes

The percentage score of the overall respondents' answers obtained is 66.2%. From these results that respondents already have a good enough awareness to pay taxes.

1. Classic Assumption Test

Before the formation of the regression model, the assumption test is first conducted so that the model formed gives unbiased estimation. Testing to be used in this research is the test of normality, multicollinearity, and heteroscedasticity.

a. Normality test

Normality test aims to test whether the regression model, dependent variable and independent variables have both normal distribution or not. A good regression model is one that has a normal or near-normal distribution of data. The testing tool used by the author is by using Kolmogorov Smirnov test. In this case to find out whether the residual distributions are normally distributed if the significance value is more than 0.05 or can also be seen in the PP Plot image test if the point spreads around the

diagonal line and follows the direction of the diagonal line, it can be concluded that the residue in the model is normally distributed . By using SPSS program, the following test results are obtained:

Table 1.3
Normality Test Regression Model

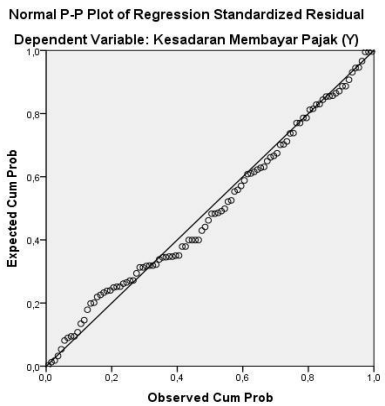
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	1,29417845
Most Extreme Differences	Absolute	,071
	Positive	,071
	Negative	-,067
Kolmogorov-Smirnov Z		,714
Asymp. Sig. (2-tailed)		,687

a. Test distribution is Normal.

b. Calculated from data.

From the table above can be seen the significance value (Asymp Sig. (2-tailed)) from Kolmogorov-Smirnov test of 0.687 and greater than 0.05. Since the significance value of Kolmogorov-Smirnov test is greater than 0.05 it can be concluded that the regression model has met the assumption of normality.



Picture 1.2
Normal Graph P-P Plot

In the graph above, it is seen that the point spreads around the line and follows the direction of the diagonal line, it can be concluded that the residue in the regression model is normally distributed.

a. Multicollinearity Test Results

Miltikolinearity test is a condition where in the regression model found a perfect or near perfect correlation between independent variables. In a good regression model there should be no perfect or near perfect correlation between the independent variables (correlation 1 or near 1). To find out a regression model free from multicolinearity, that has VIF (Variance Inflation Factor) value less than 10 and has Tolerance number more than 0,1.

Table 1.4
Multicollinearity Test

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Pengetahuan Peraturan Pajak (X1)	,683	1,463
	Sanksi Pajak (X2)	,683	1,463

a. Dependent Variable: Kesadaran Membayar Pajak (Y)

Based on the VIF values obtained as seen in table 4. above tolerance values of both independent variables> 0.1 and VIF values of all variables <10. Thus it can be concluded that there is no multicollinearity in the data.

a. Heteroscedasticity Test Results

The purpose of the heteroscedasticity test is to test whether in the regression model there is a variance inequality of the residual from one observation to another, a good regression model is no heterokedastisity. To test the presence or absence of heteroskedastisitas Spearman Rank test is by correlation of each independent variable on the absolute value of the residual. If the value of the correlation coefficient of each independent variable to the absolute value of the residual (error) is significant (sig> 0,05), then there is no heteroscedasticity (variant of residual homogeneous). Based on the results of processing SPSS 20 obtained the following results: The purpose of the heteroscedasticity test is to test whether in the regression model there is a variance inequality of the residual from one observation to another, a good regression model is no heterokedastisity. To test the presence or absence of heteroskedastisitas Spearman Rank test is by correlation of each independent variable on the absolute

value of the residual. If the value of the correlation coefficient of each independent variable to the absolute value of the residual (error) is significant (sig> 0,05), then there is no heteroscedasticity (variant of residual homogeneous). Based on the results of processing SPSS 20 obtained the following results:

Table 1.5
Heteroscedasticity Test

Correlations

			Absolute_Residual
Spearman's rho	Pengetahuan Peraturan Pajak (X1)	Correlation Coefficient	-,006
		Sig. (2-tailed)	,953
		N	100
	Sanksi Pajak (X2)	Correlation Coefficient	,020
		Sig. (2-tailed)	,844
		N	100

From the table above can be seen that the value of sig. of the correlations obtained from each independent variable with absolute residuals of 0.953 and 0.844 is greater than 0.05 so it is stated that there is no heteroscedasticity problem in the regression model.

1. Multiple Linear Regression Analysis

Multiple linear regression analysis was used to estimate the coefficients of linear equations. By using SPSS 20 software, obtained multiple linear regression analysis as follows:

Table 1.6
Estimation Results of Regression Equation

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,491	,636		3,919	,000
	Pengetahuan Peraturan Pajak (X1)	,164	,046	,352	3,535	,001
	Sanksi Pajak (X2)	,230	,074	,310	3,117	,002

a. Dependent Variable: Kesadaran Membayar Pajak (Y)

a. Correlation Analysis

Correlation analysis serves to find strong relation between independent variable (X) with dependent variable (Y). Based on SPSS processing, the following results are obtained:

Table 1.7
Multiple Correlation Coefficient

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,586[a]	,343	,330	1,30745

a. Predictors: (Constant), Sanksi Pajak (X2), Pengetahuan Peraturan Pajak (X1)

b. Dependent Variable: Kesadaran Membayar Pajak (Y)

R value of 0.586 on the above output shows the strength of the relationship between the two independent variables (Knowledge Tax Rules and Tax Sanctions) together with Pay Tax Awareness where the correlation value obtained is in the range of intervals 0.40-5.99 ie strong category, so that on the issue under investigation it is known that Knowledge Tax Rules and Tax Sanctions have a strong relationship with Tax Paying Awareness.

Table 1.8
Partial Correlation Coefficient

Correlations

		Kesadaran Membayar Pajak (Y)
Pengetahuan Peraturan Pajak (X1)	Pearson Correlation	,527
	Sig. (2-tailed)	,000
	N	100
Sanksi Pajak (X2)	Pearson Correlation	,508
	Sig. (2-tailed)	,000
	N	100

The relationship between Knowledge Tax Peratuaran with Tax Pay Awareness is amounted to 0.527, including in a moderate relationship because it is in the range of 0.40-0,599, the value of correlation marked positive indicates that the relationship that occurs is unidirectional, which means the better Knowledge Tax Regulation will be followed also by the increasing awareness of paying taxes.

b. Coefficient of Determination

Coefficient of determination is a value that states the influence of simultaneously independent variables to the dependent variable. On the problem under study is the influence of Knowledge Tax Regulations and Tax Sanctions simultaneously in contributing influence on the dependent variable. Using SPSS, the following outputs are obtained:

Table 1.9
Coefficient of Determination

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,586[a]	,343	,330	1,30745

a. Predictors: (Constant), Sanksi Pajak (X2), Pengetahuan Peraturan Pajak (X1)

b. Dependent Variable: Kesadaran Membayar Pajak (Y)

Based on the above table, obtained information that the R-square of 0.343 or 34.3%. The value indicates that the Knowledge of Tax Regulations and Tax Sanctions collectively in giving influence to the variable of Tax Awareness of Taxes of 34.3%. While the rest of 100% -34.3% = 65.7% other is the influence of other variables that are not examined.

Table 1.10
Partial Influence

Coefficients[a]

Model		Standardized Coefficients	Correlations
		Beta	Zero-order
1	Pengetahuan Peraturan Pajak (X1)	,352	,527
	Sanksi Pajak (X2)	,310	,508

a. Dependent Variable: Kesadaran Membayar Pajak (Y)

Based on the above table, it can be calculated to obtain the partial influence of each independent variable as follows:

Knowledge The Tax Rules (X1)	0,352	X	0,527	=	0,185	or 18,5%
Tax sanctions (X2)	0,310	X	0,508	=	0,158	or 15,8%

Based on the above calculation, it is known that the biggest influence comes from the Tax Knowledge Rule variable with the effect of 18.5% while the Tax Sanction gives effect of 15.8%.

c. Partial Hypothesis Testing (t test)

Testing of partial hypothesis (t-test) is done to prove whether Tax Knowledge Rule and Tax Sanctions partially have significant effect on Pay Tax Awareness by using SPSS program, the following results are obtained:

Table 1.11
Partial Hypothesis Testing (t test)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,491	,636		3,919	,000
	Pengetahuan Peraturan Pajak (X1)	,164	,046	,352	3,535	,001
	Sanksi Pajak (X2)	,230	,074	,310	3,117	,002

a. Dependent Variable: Kesadaran Membayar Pajak (Y)

The statistical hypothesis partially to be tested in this study are as follows:

Ho : $\beta_1 = 0$, Knowledge of Tax Regulations does not have a significant effect on Taxpayer Awareness.

Ha : $\beta_1 \neq 0$, Knowledge of Tax Regulation has a significant influence on Tax Payer Awareness.

Ho : $\beta_2 = 0$, Tax sanctions have no significant effect on Taxpayer Consciousness.

Ha : $\beta_2 \neq 0$, Tax sanctions have a significant effect on Tax Payer Awareness.

The significance level (α) of 5%, dk = (n-k-1) 100-2-1 = 97, with the 2nd party test to obtain t-table of 1.985.

Discussion

a. The Effect of Tax Knowledge on Tax Awareness

The result of hypothesis testing that has been done previously shows that the tax knowledge gives influence to the awareness of paying taxes. It is supported by the amount of tcount obtained is 3.535 value is greater than the value of ttable is 1.985. That is, the tax knowledge proved to have a significant effect on the awareness of paying taxes.

The results of research also supported by the theoretical basis in the previous discussion states that with the increasing knowledge of taxation society through formal and non formal taxation education will have a positive impact on understanding and awareness of Taxpayers in paying taxes. With intensive and continuous extension of taxation will increase the understanding of taxpayers about the obligation to pay taxes as a form of national

mutual cooperation in raising funds for the benefit of government financing and national development (Siti Kurnia Rahayu, 2010: 41).

The magnitude of the effect of knowledge of tax regulation on tax paying awareness that is equal to 18,5% and the rest equal to 81,5% is contribution from other variable not examined in this research. Other variables such as Tax Benefit Perception, Taxpayer Optimistic Attitude, Influence Self Assessment Understanding, and Income Taxpayer Rate.

As for the phenomenon that occurs in Primary Tax Office Majalaya according to (Miraj Sidik, 2016) there are still taxpayers who have not been aware of paying taxes because many factors that affect it is the lack of knowledge, lack of goodwill from the taxpayer, a very detailed procedure making Taxpayer difficult to understand, and information technology that is not widely known by Taxpayers in KPP Pratama Majalaya.

Based on the results of research indicates that there is a relationship between tax knowledge with the awareness of paying taxes. Correlation value is marked positive where the better the knowledge about tax rules will be followed the better also awareness of paying taxes.

The results of this study also supported by previous research conducted Wibowo (2014) that the knowledge of taxpayers affect the awareness of paying taxes. This means that if the tax knowledge is increased then the awareness of paying taxes will also increase. The results of this study is supported by research Gianita Rahmandani (2015) which states that knowledge of taxes significantly influence the awareness of paying taxes.

From the analysis results can be concluded that the higher the level of influence of tax knowledge so the implementation of taxation obligations better so as to increase awareness of paying taxes, then the lowest indicator is the knowledge of the filling notification (SPT), it happens because the number of taxpayers who do not understand and understand on how to fill in the notification letter (SPT) that is so complicated, because the Taxpayer must fill the notification letter (SPT) correctly, in accordance with the reality and complete, otherwise it will result in administrative sanctions, further will be imposed criminal sanctions imposed to Taxpayers . It shows that almost all Taxpayers registered in KPP Pratama Majalaya in filling the notification (SPT) is still assisted by the tax officer due to the complexity of counting and filling the letter notice (SPT) correctly.

b. The Effect of Tax Sanctions on Tax Awareness Pays

The result of hypothesis testing that has been done previously shows that the tax sanction gives influence to the awareness of paying taxes. This is supported by the amount of tcount obtained is 3.117 the value is greater than the value of ttable is 1.985. That is, tax sanctions proved to have a significant effect on the awareness of paying taxes.

The results of research also supported by the theoretical basis in the previous discussion states that the granting or imposition of sanctions in the tax law is basically aiming for the first, the creation of orderly administration in the field of taxation and secondly to increase awareness of taxpayers in fulfilling tax obligations (Wirawan B. Ilyas & Richard Burton, 2013: 65).

The magnitude of the effect of tax sanction on the awareness of paying taxes is 15.8% and the rest of 84.2% is the contribution of other variables not examined in this study. Other variables such as the performance of tax services, the influence of spiritual intelligence, and the motivation of taxpayers.

The phenomenon that occurs in Primary Tax Office Majalaya according to (Miraj Sidik, 2016) claimed to have made efforts related to the act of administering administrative sanctions to taxpayers who are late to pay taxes or report annual SPT. The sanction given is enough to burden the Taxpayer but there are still taxpayers who are late or unwilling to pay taxes and submit their annual SPT.

Based on the results of research indicates that there is a relationship between tax knowledge with the awareness of paying taxes. Correlation value is marked positive

where the better the knowledge about tax rules will be followed the better also awareness of paying taxes.

The result of this research also supported by previous research done by Sartika and Rini (2009) assertion of tax sanction able to give awareness to taxpayer so that they are responsible and honest in fulfilling their obligation, giving security and comfort to taxpayer so that they are motivated to fulfill their obligation to pay in accordance with the provisions of applicable taxation legislation.

From the analysis results can be concluded that the greater the tax penalty imposed then the implementation of tax obligations better so as to increase awareness to pay taxes, then the lowest indicator is the sanction received if late paying taxes, it happens because there are still taxpayers who do not know what the consequences if they pay taxes not on time, the sanctions given are administrative sanctions in the form of administrative fines, 50% and 100% increase if not include the Annual Income Tax Return and VAT. It shows that there is still a Taxpayer registered in KPP Pratama Majalaya who are less aware of the time discipline associated with tax payments and submission of annual tax return. Implementation of sanctions to the taxpayer can lead to the fulfillment of tax obligations by taxpayers so as to increase taxpayer awareness. Taxpayers will be aware and obedient because of the pressure so that they think of a heavy sanction in the form of fines due to illegal acts in an attempt to smuggle taxes.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

Based on the results of data analysis and discussion about the influence of knowledge tax regulations and tax sanctions on the awareness of paying personal taxes in KPP Pratama Majalaya, the authors draw the following conclusions:

1. Knowledge of tax regulation has a significant effect on awareness of paying personal tax at KPP Pratama Majalaya. The better knowledge will give the taxpayers awareness to pay taxes, while the worse knowledge will have an impact on the awareness of paying taxes that are decreasing, but there are still some taxpayers registered in KPP Pratama Majalaya who are less aware of the rules or payment procedures tax. This happens because of the lack of good faith of the taxpayer, and the very detailed procedures that make the taxpayer difficult to understand about the mechanism of tax regulations.
2. Tax sanctions have a significant effect on the awareness of paying personal taxes in KPP Pratama Majalaya. Increasing tax penalties will have an impact on taxpayers' awareness to pay taxes, while tax penalties are getting worse it will impact on the awareness of paying taxes are reduced, but there are still some taxpayers registered in KPP Pratama Majalaya who do not want to pay taxes or late paying taxes. This happens due to lack of good faith from taxpayers and information technology that is not widely known by the taxpayer.

Suggestion

After the authors give conclusions from the results of research on the Influence of Knowledge Tax Regulations and Tax Sanctions Against Paying Awareness of Personal Taxes in the Tax Office Primary Majalaya, the authors will provide suggestions as follows:

a. Practical advice :

1. To increase the Knowledge of Tax Regulation on Paying Awareness of Private Tax, it is recommended for KPP Pratama Majalaya to better carry out extension program and tax socialization to the taxpayer so that taxpayer knowledge will increase and awareness to pay taxpun will increase, the introduction of tax that emphasizes the importance of education and understanding of taxation since early to the public.

2. To increase the Tax Sanction on Paying Awareness of Private Tax, it is recommended for KPP Pratama Majalaya to increase the application of strict tax sanctions so that taxpayers are more obedient and obey the existing tax regulation, so the awareness of paying tax will increase. To overcome the problem of tax penalties should give administrative sanction in the form of interest or penalty for late taxpayer or do not report SPT, late or not pay taxes, because with the implementation of strict sanctions taxpayers will realize how important to pay taxes for development in Indonesia.

a. Academic Suggestions:

1. Science Development Mainly Regarding Taxation of Tax Knowledge and Tax Sanctions:
   Dalam pengembangan ilmu akuntansi khususnya akuntansi pajak diharapkan hasil ini dapat dijadikan sebagai acuan.

2. Further research:
   For other researchers can use the same variable, same method but the unit of analysis, population and different samples or look for other variables that affect the Awareness of Paying Individual Taxes.

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