

ABSTRACT

Taxpayer Compliance is the fulfillment of obligations undertaken by the taxation of taxpayers in order to contribute to the construction of these grownup expected in its fulfillment is given voluntarily. Taxpayer compliance is becoming an important aspect given the tax system Indonesia embraced self implement system where in the process ultimately gives credence to the taxpayer to calculate, pay and reporting obligations. In KPP Pratama Bandung Karees alone the number of registered taxpayers increased each year from 2012 to 2016, but the number of registered taxpayers did not describe the number of registered taxpayers SPT. So that examined factors that supposedly could affect taxpayer compliance people, those factors include application of the self assessment system, the knowledge of taxation and the taxation of socialization.

The research aims to know the influence of the application of the self assessment system, knowledge of taxation and socialization of taxation against the taxpayer compliance.

This research is quantitative research is deskriptif. The population in this study are the taxpayers, private people who registered on the KPP Pratama Bandung Karees 2016 which amounted to 124,857 with a sample of 98 people personal tax payers. Test the reliability of the instrument include test reliability and validity of the test. A classic assumption test includes testing normality, test heteroskedastisitas and test multikolonieritas. Methods of data analysis used was multiple linear regression analysis. Test hypotheses using partial test, t test, F test and the simultaneous determination coefficient (R).

The results of this research show that there are simultaneous positive influences among the influence of the application of the self assessment system, knowledge of taxation and socialization of taxation against the taxpayer compliance. Partially application of self assessment system a positive effect against a compliance by tax payers, tax knowledge has no effect against a compliance by taxpayers and the tax effect of positive socialization towards compliance by tax payers.

Based on the results of this research are tax payers are expected to apply the self assessment system as best as possible in accordance with the applicable provisions. Using knowledge of taxation that anchors in order to carry out the obligations and his taxation rights as well as attend the socialization of taxation held by KPP where the taxpayer is registered. So that the level of compliance by taxpayers will be higher which have a great impact against the taxpayer itself nor the State.

Keywords : *Self Assessment Sytem, Knowledge Of Taxation, Taxation Of Socialization, Taxpayer Compliance*