

ABSTRACT

Tax is a source of state revenue that provides the biggest contribution to carry out development. However, state revenues sourced from taxes still not optimal because the level of taxpayer compliance in carrying out taxation is still low. Efforts to increase revenue and compliance are to separate central and local governments tax. PBB – P2 is one of the local taxes, local governments have their own ways to optimize revenue and increase taxpayer compliance.

This study aims to determine the effect of taxpayer awareness, quality service of tax collector, and tax sanction against compliance of taxpayer in paying P2 sector land building tax in Sumedang regency (2020).

Population in this study is an individual taxpayer who pays PBB – P2 in Sumedang regency, uses quantitative method. The sample method used incidental sampling with a sample of 100 people. Data collection method used a questionnaire and analyzed with descriptive and multiple linear regression analysis.

The result of this study showed that taxpayer awareness, quality service of collector, and tax sanction simultaneously had a significant effect on taxpayer compliance in paying PBB – P2. The quality services of tax collector partially has a significant effect on taxpayer compliance in paying PBB - P2, while taxpayer awareness and tax sanctions does not effect on taxpayer compliance in paying PBB - P2.

It is recommended that further researchers be able to re-examine on the other area and variable that can affect taxpayer compliance. For Bappenda of Sumedang regency its is recommended to determine a specific date for the tax collector to deliver and collect SPPT PBB – P2 and improve the quality of Human Resources in clear and easy to understand information, meanwhile for taxpayer are recommended to be more active in communicating with tax officer on payment procedures so there's not delay in paying PBB – P2.

Keywords: *taxpayer compliance, taxpayer awareness, quality service of tax collector, PBB – P2, tax sanction*