

ABSTRACT

Taxes are public contributions to the state (which can be enforced) and the taxpayer pays them according to the applicable provisions (laws) without receiving direct remuneration, the contribution is used to finance general expenses related to administering the government. Collecting taxes is not an easy job, depending on the active role of the tax officer and the awareness of the taxpayer itself. Willingness to pay taxes in paying taxes is important.

This research was conducted to determine the effect of Tax Knowledge, Tax Understanding and Taxpayer Awareness on Willingness to Pay Taxes with Tax Socialization as a moderating variable partially or simultaneously. The population in this study were individual taxpayers registered at KPP Pratama Bandung Cibeunying. The research sample was obtained using convenience sampling. The research data were analyzed using descriptive statistics, multiple regression analysis and hypothesis testing and preceded by a classic assumption test.

This researcher shows that simultaneous and partial hypothesis testing is known that knowledge of taxation, understanding of taxation and awareness of taxpayers has a significant influence on willingness to pay taxes on individual taxpayers registered at KPP Pratama Bandung Cibeunying. Based on the partial hypothesis testing, socialization of taxation can moderate the relationship between knowledge of taxation, understanding of taxation and awareness of taxpayers on willingness to pay taxes on individual taxpayers registered at KPP Pratama Bandung Cibeunying.

Keywords: *Knowledge of Taxation, Understanding of Taxation, Awareness of Taxpayers, Tax Socialization, Willingness to Pay Taxes.*