

ABSTRACT

Taxation has an important role for the economic growth of a country because taxes are a source of income that supports the country's economy. The country's economic development, which is expected to be completed voluntarily, must also be supported by the attitude of taxpayers who are obedient to taxation. There are several aspects that can have an influence on individual taxpayers in their tax compliance, including knowledge of taxation and the sanctions imposed on taxation.

The purpose of this research is to find out how the knowledge of taxation, tax sanctions, and tax compliance of non-employee individual taxpayers at KPP Pratama Bandung Cicadas Period 2021 and also to find out whether there is an influence of the independent variable knowledge of taxation and tax sanctions on the dependent variable of tax compliance in general. simultaneously and partially.

This research is a quantitative research. The population in this study is the Non-Employee Individual Taxpayer at KPP Pratama Bandung Cicadas Period 2021. This study uses a non-probability sampling technique with incidental sampling to take a sample of 100 respondents. The data were then analyzed by descriptive statistics, multiple linear regression analysis, classical assumption test and also hypothesis testing.

The results of the study indicate that the variable knowledge of taxation and tax sanctions simultaneously affect tax compliance. In addition, the variable knowledge of taxation and tax sanctions partially affect tax compliance.

Based on this research, it is hoped that further research can be carried out on individual non-employee taxpayers at different Tax Service Offices and by adding other independent variables that have not been used in this study such as the quality of tax services, the implementation of e-filing, and implementation of the Self Assessment System. For KPP Pratama Bandung Cicadas and also taxpayers are expected to cooperate with each other in the field of taxation including providing adequate information related to tax regulations to compliance in calculating, paying, and reporting taxes.

Keywords: Tax Compliance, Tax Knowledge, Tax Sanctions, Non-Employee Individual Taxpayers.