# ABSTRACT

Nurul Octavia / 38140534 / 2018 / *The Influence of Taxpayers' Consciousness, Taxpayers’ Knowledge and Tax Sanctions on Tax Compliance of Individual (An Empirical Study of Employees of PT Dunia Express Trasindo)*/ Advisor: Prima Apriwenni, S.E., Ak., M.M., M.Ak.

*Tax is a stable source of state revenue. Implementation of the self assessment system in the tax collection system in Indonesia gives trust to the Taxpayer in exercising the rights and tax obligations. This raises that in reporting tax liability, the payment of tax depends on the veracity and compliance of the Taxpayer itself. There are factors that may affect the compliance of Individual Taxpayers, namely taxpayer awareness, taxpayer knowledge and tax sanctions. This study discusses the influence of Taxpayers' Consciousness, Taxpayer Knowledge and Tax Sanctions against Tax Compliance of Individual (Empirical Study of Employees of PT. Dunia Express Trasindo).*

*Tax compliance is defined as a situation where the taxpayer meet their tax obligations and the exercise of the right of taxation. Factors that are considered to affect tax compliance include taxpayer awareness factor, taxpayer knowledge and tax sanction.*

*The population in this study are the taxpayers of private who work at PT. Dunia Express Trasindo. Sampling technique used is Non-Probability Sampling with purposive sampling method. Data analysis technique is done by validity test, reliability test, classic assumption test, F test, t test, and coefficient of determination.*

*The results showed that personal taxpayer compliance is significant for the variables of taxpayer awareness and tax sanctions that have a sig value. t is 0.000 and 0.003 which is smaller than 5%, while for the taxpayer knowledge variable has a sig value. t is 0.376 which is greater than 5%. This means that there is a significant relationship between the variables of taxpayer awareness and tax sanctions on taxpayer compliance, but not with taxpayer knowledge because it has insignificant results.*

*The conclusion obtained from the research result is the taxpayer awareness, taxpayer knowledge and taxation sanction sufficient evidence of a positive effect on individual taxpayer compliance of entrepreneur person.*

*Keyword : Tax Payer Awareness, Taxpayer Knowledge, Tax Sanction, Taxpayer Compliance.*