# ABSTRACT

Samuel Andrian / 39150355/2019 / Influence of Perception on Tax Sanctions, Tax Knowledge, and Tax Payer Awareness Level on Compliance with Individual Taxpayers at KPP Pratama Kelapa Gading, North Jakarta / Dr. Hanif Ismail S, E., Ak., M.M., M.Ak.

The dominance of taxes as a source of state income is one thing that is very reasonable because the source of this income has an unlimited age, especially with the increasing number of population which has increased every year. But one of the obstacles that can hinder the effectiveness of collecting taxes is tax compliance. Facts in Indonesia show the level of tax compliance is still low, as indicated by the not yet optimal tax ratio. This ratio is used to assess the level of compliance of tax payments by the community in a country.

Tax compliance can be defined as a behavior in which taxpayers fulfill all tax obligations and carry out their taxation rights. Factors that can influence taxpayer compliance include the perception of tax sanctions, knowledge of taxation, and the level of awareness of taxpayers.

The population in this study were individual taxpayers registered at KPP Pratama Kelapa Gading, North Jakarta. The sampling technique used in this study is non-probability sampling with a purposive sampling method. Purposive sampling is a technique of sampling data sources with certain considerations. Data analysis techniques used with validity test, reliability test, classic assumption test, hypothesis test, and multiple linear regression analysis test.

Based on the results of the research obtained, it shows that the compliance of individual taxpayers has a significant effect on the variables of tax sanction perception, tax knowledge, and the level of awareness of taxpayers who have sig values. t <from 5%. This means that there is a significant relationship between the three variables towards individual taxpayer compliance.

The conclusion obtained from the research results is the perception of tax sanctions, tax knowledge, and the level of awareness of taxpayers positively influencing individual taxpayer compliance.

Keywords: Perception of Tax Sanctions, Tax Knowledge, Taxpayer Awareness Level, and Individual Taxpayer Compliance.