# ABSTRACT

Shiela Brigitta / 39150032 /2019 "Level of Knowledge of Tax Administration and Religiosity Attitude to Tax Compliance with Moderate Level of Tax Payer Consciousness" / Advisor: Amelia Sandra, S.E., M.Sc., M.Ak.

Tax compliance is a form of taxpayer obedience in implementing the applicable provisions. The factors that influence tax compliance are government service attitudes, laws governing taxation, tax audits and tax rates collected by the state. But in this study the authors conducted a study of the level of tax administration and the attitude of religiosity towards tax compliance with the level of awareness of taxpayers as a moderating variable. The purpose of this study is to find out whether these factors can influence tax compliance. In addition, the determination of this variable is determined by the author because it is based on the research gap in previous research.

The self assessment system is a form of tax collection system by calculating, paying, and reporting on the amount of tax payable independently. Religiosity is basically a belief in the faith that humans have towards God. So that through this attitude of trust can be practiced in an obedient form in paying taxes because he believes that the deposited tax is for the survival of a country. Awareness of taxpayers is an attitude of interest in paying taxes.

This research is a formal study involving 30 respondents for the pre-questionnaire and 100 respondents for the questionnaire. The analysis used to test the pre-questionnaire is to test the validity and reliability. While for testing the questionnaire using descriptive analysis, classic assumption test and multiple regression analysis. All analyzes used in this study use data processing in the form of SPSS version 20.

Through processing F test data obtained test results <5% for each variable, which means the variable level of knowledge of tax administration and attitude of religiosity with the level of awareness of taxpayers as moderation affects tax compliance. In addition, through multiple regression analysis shows that the level of knowledge of tax administration has a coefficient of -0.143, the attitude of religiosity has a coefficient of 3.915, the level of awareness of taxpayers to moderate the level of knowledge of compliance has a coefficient of 1.831. And the level of awareness of taxpayers moderating the attitude of religiosity towards compliance has a coefficient of -1.899.

Based on the results of testing that has been done, it can be concluded that the level of knowledge of tax administration does not affect tax compliance, the attitude of religiosity has a positive influence on tax compliance, the level of awareness of taxpayers as moderating proved to influence the level of knowledge of tax administration and religiosity towards tax compliance.

Keywords: Level of Knowledge of Tax Administration, Religiosity Attitude, Taxpayer Awareness Level and Tax Compliance.