

ABSTRACT

MARIANI

1401010134

THE EFFECT OF TAXPAYER'S KNOWLEDGE, TAX PENALTIES, AND TAXPAYER'S AWARENESS ON TAXPAYER'S COMPLIANCE AT *KPP PRATAMA MEDAN BARAT*

(xv+77 pages; 10 figures; 29 tables; 9 appendixes)

Tax is a major income for the state, yet not all taxpayers are willing to fulfill their tax obligation to the state. Rationally the reason for this is because not all taxpayers are well-informed or aware of the importance of tax for the state. Thus, this study aims to determine the effect of the taxpayer knowledge, tax penalty, and taxpayer awareness towards the taxpayer compliance in paying taxes at *KPP Pratama Medan Barat*.

The population in this study is the Individual Taxpayer registered in the *KPP Pratama Medan Barat* which is 29.368. The samples in this research are using nonprobability sampling with the total sample of 100 taxpayers. The data collecting method is by giving questionnaire. The validity and reliability of the questionnaire is examined before collecting research data. Data analysis techniques in this research used classic assumption test, hypothesis test and multiple linear regression analysis.

The results of the research shows that the taxpayer knowledge, tax penalty, and taxpayer awareness have positive and significant effect towards the taxpayer compliance at *KPP Pratama Medan Barat*.

Keywords: Taxpayer Knowledge, Tax Penalty, Taxpayer Awareness, Taxpayer Compliance.

References: 23