

ABSTRACT

INFLUENCE ATTITUDE TAXPAYERS ON THE ADMINISTRATIVE SANCTIONS, SERVICE FISKUS AND KNOWLEDGE TAXATION AGAINST COMPLIANCE TAX (Case Study Taxpayers a Private Person does Work Freely in Bandar Lampung)

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The purpose of this research is to analyze influence of attitudes taxpayers over administrative sanctions, attitude taxpayers for services provided fiskus, and attitude knowledge taxation taxpayer compliance against taxpayers a private person does work free.

This research consisted of two hundred ninety-four respondent there is individual taxpayer who does work freely in lampung, comprised of members of IDI, PERADI, notary, accountant, and INKINDO as objects of research. A method of collecting data conducted using a questionnaire survey a letter by spreading to all samples a number of 294 people. While analysis used to know the variables free (X_1) attitude taxpayers over, administrative sanctions (X_2) attitude taxpayers over fiskus, service (X_3) knowledge taxpayers, taxation and (Y) compliance taxpayers that a private person who does work freely is structur analysis equal model.

The result of this research shows that by using the level of significance of 0.05 as a two-sided test then 2.5% and $n = 294$ to obtain t statistics's table = 1,968178. But t from testing 2,067163 for the attitude of the taxpayer for the administrative sanctions ($t \text{ count} > t \text{ table}$), statistical regression koefisian 0,199908 then t-test based on this summed up the attitude of the taxpayer for the administrative sanctions a positive and significant effect against a compliance person private taxpayers who do the work free. And t count for the attitude of the taxpayer services fiskus 1,498152 ($t \text{ count} < t \text{ table}$), statistical regression koefisian 0,167412 meaning taxpayer attitudes on fiskus service positive but not significant effect against a compliance of taxpayers private people doing the work are free as well as the testing of knowledge of taxation taxpayer obtained statistical regression 0,307794, koefisian t 2,948153 of count ($t \text{ count} > t \text{ table}$) then summed up the knowledge of taxation taxpayer compliance have an effect on tax payers private people who do the work free.

Keywords: Administrative Sanctions, Fiskus Service, Knowledge of taxation, Taxpayer Compliance.