

THE EFFECT OF TAXPAYER KNOWLEDGE, TAXPAYER AWARENESS AND TAXPAYER'S WILL TOWARD TAXPAYER COMPLIANCE

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ABSTRACT

Government has released kind of tax rules by giving dispensation and facility for paying tax which aims to enhance taxpayer compliance to pay the tax. However, there are some taxpayers who don't pay the tax, as the result there is an indication that the taxpayer have low awareness. There are factor which can influencethe taxpayer compliance, such as knowledge, awareness, and will. This research aimed to reveal the effect of taxpayer knowledge, taxpayer awareness, and taxpayer's will toward taxpayer compliance.

This research's population was all the member of KPP Pratama West Semarang. This research used questionnaires, observation, and literature review. Multiple analysis was used in this research to analyze the data.

The result showed that taxpayer knowledge has significance score 0,000 which smaller than 0,05. Taxpayer awareness had significance score 0,000 which smaller than 0,05 and taxpayer's will had significance score 0,0000 which smaller than 0,05. Hence, the research's conclusion was taxpayer knowledge, taxpayer awareness, and taxpayer's will partially and simultaneously influencing the taxpayer compliance at KPP Pratama West Semarang in positive and significance way.

Keyword : *Taxpayer Compliance, Taxpayer Knowledge, Taxpayer Awareness, Taxpayer's will*