

## **ABSTRACT**

*This study aims to determine the feelings of individual and corporate taxpayers in Pamekasan Regency whether they feel proud after carrying out their tax obligations in accordance with the Tax Slogan "Proud to Pay Taxes" and the effectiveness of implementing the "Proud to Pay Tax" Tax Slogans at KPP Pratama Pamekasan. Researchers used a descriptive qualitative method using a critical approach, with individual and corporate taxpayers in Pamekasan Regency.*

*The results of this study consist of two things. First, the taxpayer is quite proud and forced to pay taxes because of an obligation to obey the law of the state. However, the public will be even more proud of paying taxes if the government can really manage honestly and professionally by implementing an accountable and open government. Do not just rely on the slogan, but the government really needs to prove to manage tax money well, eradicate corruption by strengthening supervision. Second, the effectiveness of the slogan will take the form when the slogan succeeds in bringing public knowledge, attitudes and views on taxes. which is expected to form public awareness of paying taxes. For this reason, the socialization carried out by KPP Pratama Pamekasan is very important so that people are aware of and understand the importance of carrying out their tax obligations. However, the lack of socialization about the meaning and purpose of the Tax Slogan "Proud to Pay Taxes" results in less understanding of the Taxpayers regarding the purpose of the Tax Slogan "Proud to Pay Taxes". Taxpayers only know the slogan on billboards and advertisements. So as to result in not being able to deliver the message and the true meaning of the tax slogan "Proud to pay taxes" to the public. It proves that the socialization of the meaning and purpose of the Tax Slogan "Proud to Pay Taxes" is ineffective to the public so that it has an impact on the public's perspective on KPP Pratama Pamekasan services.*

**Key words** : Taxes, Socialization, Psychology, Perception, Slogan

