

ABSTRACT

The Efforts to increase the income state from tax sector of the countries keep doing by governance. But it's not balanced with tax compliance. The compliance becomes problem to optimizing tax income. This research examines the level of compliance of individual taxpayers conducting business and professional services in Sidoarjo by using several independent variabel such as awarness of the taxpayers, the services tax authorithies and sanction. The purpose of this research was to analyze and influence of awarness of the txpayers, the service tax authorithies and professional services.

The population of this research is individual taxpayers conducting business and professional services in KPP Pratama Sidoarjo. The sampling was done by Nonprobability sampling with accidental sampling. The collecting data used surge method by interview and questionnaires media. The data analyze by multiple regression analysis.

Based on the result of the analysis undertaken concluded awareness of the taxpayers, the service tax authorities and tax sanction have a positive and significant impact on taxpayers compliance.

Keywords : tax compliance, taxpayers awareness, tax sanction, tax authorities services.