

**PENGARUH TINGKAT PEMAHAMAN WAJIB PAJAK TERHADAP  
TINGKAT KEPATUHAN WAJIB PAJAK PPh ORANG PRIBADI  
(Studi pada PT. Katamata)**

**RATMI  
43209110217**

**Abstract**

This research aims to know the influence of the level of understanding of the level of compliance by taxpayers tax payers of personal income tax people on employees of PT. Katamata. The population in this study are all employees of PT Katamata.

Methods This study used descriptive survey approach. Data was collected through primary and secondary data. The data analysis technique used is a simple linear regression techniques with SPSS.

The results showed that the level of understanding of the positive effect of the taxpayer compliance rate taxpayer with  $t$  calculate  $> t$  table were  $2,010 > 5,147$  which means that  $H_a$  is accepted.

Suggestions in this study are: (1) so that the company can provide a clearer information and current tax rules and procedures pertaining to employees. (2) level of understanding of any Required tax payers, so so will increase the taxpayer compliance in meeting the obligations of the taxation. (3) For the next research can do research to find variables change the variables that influence other strong against taxpayer compliance in meeting the obligations of the taxation.

Key words: Taxpayer compliance and understanding of the personal