

ABSTRACT

This study as a purpose to analyze the influence of taxpayer's awareness, knowledge and understanding of taxation, perceptions of the effectiveness of the tax system, and tax penalties on tax compliance. The dependent variable in this study is tax compliance and the independent variables are taxpayer's awareness, knowledge and understanding of taxation, perceptions of the effectiveness of the tax system, and tax penalties.

Respondents in this study are an individual taxpayer who carries on business in Semarang Candisari STO. The analysis technique used is the technique of multiple regression analysis. This study used quantitative research methods, where the data obtained from questionnaires with Convenience Sampling method. Data analysis in this research used multiple linear regression analysis with SPSS 21.00 for Windows. Total number of questionnaires was analyzed is 96 questionnaires.

The results of this research indicate that taxpayer's awareness, knowledge and understanding of taxation, and tax penalties are significantly positive related to tax compliance. While perceptions of the effectiveness of the tax system is not significantly positive related to tax compliance.

Keywords: *Tax compliance, taxpayer's awareness, knowledge and understanding of taxation, perceptions of the effectiveness of the tax system, tax penalties*