

ABSTRACT

This study aims to analyze perception of tax payer that influence tax compliance to pay in tax hotel, which boarding house category subject in this research is owner of boarding house in Semarang. Independent variables which are used to influence taxpayer compliance among others: the taxpayer awareness, knowledge of taxation, justice of taxation, transparency and accountability, service tax authorities and tax sanctions.

The sampling technique in this study using cluster sampling method, while the data source is a type of primary data with questionnaires as the instrument. Questionnaires were administered to 102 respondents using a Likert scale of 1 to 5. The data analysis of data performed by multiple linear regression analysis using SPSS version 24 for Windows.

The results showed that (1) Awareness of the taxpayer is positively significant effect on taxpayer compliance, (2) Knowledge of taxation taxpayer is positively significant effect on taxpayer compliance, (3) Justice of taxation is not significant effect on taxpayer compliance, (4) Transparency and accountability is not significant effect on taxpayer compliance, (5) service tax authorities is not significant effect on taxpayer compliance, and (6) Tax sanctions is positively significant effect on taxpayer compliance.

Keywords: taxpayer compliance, taxpayer awareness, knowledge of taxation, justice of taxation, transparency and accountability, service tax authorities and tax sanctions.