

ABSTRACT

The objective of this study was to analyze factors that influence personal tax compliance in Semarang, especially for pastors in Semarang. Survey instrument is used to gather all the data from every pastors that live in Semarang.

This study used social norms, that consist of (1) descriptive norms, (2) injunctive norms, (3) subjective norms, and (4) personal norms and also demographic factor, like: (1) gender, (2) age, and (3) educational level as independence variable and dependence variable in this study using personal tax compliance that be measured with two parameters. Sample data was analyzed using SPSS 22.00 for Windows.

From two parameters that used in this study, found that (1) descriptive norms has a positive influence toward personal tax compliance however not significantly in both parameters, (2) injunctive norms, subjective norms and personal norms have a positive influence toward personal tax compliance significantly in both of parameters, (3) gender and age, according to the first parameter have a negative influence and also not significant. Contrast with the result from second parameter, that have a positive influence toward personal tax compliance however they were not significant, (4) educational level has a positive influence toward personal tax compliance in both parameters.

Key words : descriptive norms, injunctive norms, subjective norms, personal norms, gender, age, educational level, tax compliance