

ABSTRACT

This study aimed to analyze the factors that affect compliance of individual taxpayers in Semarang. This study used a questionnaire in data collection, respondents in this study is the individual taxpayer in Semarang.

This study used four dependent variables, among others, the quality of public administration, taxation system, level of education and age. The sample in this study is the individual taxpayer the taxpayer who worked at the Tax Office Candisari, Banyumanik, Semarang. This decision sampling is done because the existing taxpayers registered in the tax office each different according to the area they live. It is quite obvious to represent each region in Semarang with sample selection using accidental sampling method. Analysis of data using multiple regression analysis model which was preceded by the classical assumption test consisting of normality test, multicollinearity, heteroscedasticity test and autocorrelation. Hypothesis testing is done by using the F test and t test.

The results from this study indicate that the quality of public administration, taxation system, the level of education have a positive effect on compliance of individual taxpayers significantly. While age does not significantly affect the compliance of individual taxpayers.

Keywords: individual taxpayer compliance, quality of public administration, taxation system, education level, age.