

ABSTRACT

This study attempts to analyzing the factors that affected the willingness to pay tax who have business in Semarang city. The variables which are used in this research is the willingness to pay tax as dependent variable, awareness to pax tax, knowledge and understanding of tax regulations, quality of service tax's authorities (fiscus), counseling taxation and tax penalties as the independent variables.

This study uses quantitative research methods, where the data obtained from questionnaires with the Convenience Sampling method. Data analysis in this research uses multiple linear regression analysis with SPSS 20.00 for Windows.

The results of this research are as follows: (1) awareness to pay tax on the willingness to pay tax is positive and significant, (2) knowledge and understanding of tax regulations on the willingness to pay tax is negative and insignificant, (3) quality of service tax's authorities (fiscus) on the willingness to pay tax is negative and insignificant, (4) counseling taxation on the willingness to pay tax is positive and significant, (5) tax penalties on the willingness to pay tax is positive and significant.

Keywords: awareness to pay tax, knowledge and understanding of tax regulations, quality of service tax authorities, counseling taxation, tax penalties, self assessment system and the willingness to pay tax.