

ABSTRACT

This study is conducted to determine the factors that may affect the Land and Building Tax Compliance in Kendal and to compare the taxpayer's Tax Compliance Urban and Rural. Property tax revenue is one of the areas that are important because it is used for regional development. In addition, the Land and Building Tax (PBB) has the largest taxpayers other than tax, and revenues from year to year increased by a greater percentage than other taxes. Therefore, the Tax Compliance is important in its contribution to the development and prosperity of the region.

The tax payer's compliance that observed in this study is influenced by factors Public Knowledge, Economic Level and Tax Knowledge which is moderating by the Attitude of Officer Rural/Urban Village. All variables were measured using a 5-point Likert scale questionnaire. Samples were taken by convenience sampling method, the method of determination of the sample based upon coincidence, members of the population encountered by researchers and willing to be sampled respondents who live in rural and urban areas Kendal. Method of testing is done by linear regression analysis and t-test-test is processed by PASW Statistics version 18.

The results have shown that the General Knowledge, Economic Level and Tax Knowledge is significant influence on the Tax Compliance. And on the other hand, the Attitude of Officer Rural/Urban Village can strengthen the influence of General Knowledge, Economic Level and Tax Knowledge in the Tax Compliance. In a subsequent, this study is expected to use a wider range of independent variables in predicting the effect on the dependent variable in order to obtain more specific results.

Keywords: Land and Building Tax, Tax Compliance, General Knowledge, EconomicLevel, Tax Knowledge, Attitude of Officers Rural/Urban Village