

ABSTRACT

The purpose of this study to test the effect of economic perception of the level of compliance of taxpayers pay land and building tax in Karanganyar. The influence of these variables in moderation by the variable intensity of the tax collection officers.

The population in this study is a mandatory land and building tax in Karanganyar district. Samples were taken by using random sampling techniques, and with the support of the formula Slovin then can the 100 respondents. Data is collected directly by using a questionnaire that the question dukur with Likert scale. Data were analyzed by using the application SmartPLS, to test the hypothesis.

The results showed that the level of economic positive effect on adherence pay land and building tax. Billing clerk intensity mediation the relationship between economic level perception to pay land and building tax compliance.

Keyword: *Land and Building, Tax Compliance, Economic Level, Tax collection*