

ABSTRACT

This study as a purpose to analyze the influence of the behavior, motivation, and tax penalties on tax compliance. The dependent variable in this study is tax compliance and the independent variable is attitude, motivation and tax penalties.

Respondents in this study is an individual taxpayer who carries on business in Semarang Candisari STO. The analysis technique used is the technique of multiple regression analysis. This study use quantitative research methods, where the data obtained from questionnaires with Convenience Sampling method. Data analysis in this research use multiple linear regression analysis with SPSS 21.00 for Windows. Total number of questionnaires were analyzed by 87 questionnaires.

The results of this research indicates that behavior and tax penalties are significantly positive related to tax compliance. While motivations is not significantly positive related to tax compliance.

Keywords : *Tax compliance, attitude, motivation, tax penalties*