ABSTRACT

This study aims to analyze the factors that affect tax compliance, especially compliance of individual taxpayers. Factors that are expected to have an influence on an individual taxpayer compliance is the service tax authorities, tax socialization, perceptions on the use of tax money in a transparent and accountable, and the perceptions of the effectiveness of the tax system.

The population in this study is the individual taxpayer in the region of KPP Pratama Semarang Candisari. Sampling was done by convenience sampling technique. The number of samples was determined as many as 100 people from the number of individual taxpayers who are on territory of Candisari. Primary data collection method used is the method of questionnaire survey using the media. Data analysis techniques used in this research is the technique of multiple regression analysis.

Based on the results of the analysis carried out it could be concluded that the service tax authorities, the perception of the use of tax money in a transparent and accountable, and perceptions of the effectiveness of the tax system has a positive and significant effect on tax compliance. While socialization taxation no significant effect on an individual taxpayer compliance.

The factors that influence taxpayer compliance is expected to be considered in policy making. To improve taxpayer compliance on KPP Pratama Semarang Candisari, a policy that can be taken such as improving service quality, maximizing the modern tax system, further transparency in the use of tax money. Taking into account the factors that affect the compliance of the taxpayer, is expected to increase an individual taxpayer compliance in the area of KPP Pratama Semarang Candisari.

Keywords   : Compliance taxpayers, service tax authorities, tax socialization, perceptions of the use of tax money in a transparent and accountable, and perceptions of the effectiveness of the tax system.