

## **ABSTRACT**

*This research aims to examine the effect perception of tax service quality on taxpayer's compliance. This research also aims to examine the moderating effect of financial condition of taxpayer's and risk preference for the relationship between perception of tax service quality with taxpayer's compliance.*

*The sampling method of this research used convenience sampling with a sample of 200 respondent from individual taxpayer's in Semarang city. The research data used are the primary data by questionnaire which have contained respondent answer's. In this research, data analysis used by Moderated Regression Analysis.*

*The result of this study indicates that the effect perceptions of tax service quality, financial condition of taxpayer's and risk preference is positively and significantly related with taxpayer's compliance. Furthermore, both of moderating variable which the moderating effect of financial condition of taxpayer's dan risk preference is positively and significantly related with taxpayer's compliance.*

*Keyword : Perceptions of tax service quality, financial condition of taxpayer's, risk preference, and taxpayer's compliance*