

ABSTRACT

This study aims to analyze the factors that influence taxpayer non compliance behavior, especially in Pati town. exogenous variables used in this study are attitude toward taxation rules, subjective norm, moral obligation, perceived behavioral control, perceived individual financial condition, perceived office facilities, and perceived organizational climate. Whereas endogenous variables are taxpayer intention and taxpayer non compliance.

Respondents of this research are taxpayer in Pati. Next step, data collected by purposive sampling method. Number of samples in this research is 76 respondents. This study used Structural Equation Modelling with SmartPLS 2.0 software.

The study results indicate that attitude toward taxation rule, perceived behavioral control, moral obligation influenced taxpayer intention to uncomply of taxation rules. Whereas subjective norm didn't influence taxpayer intention to uncomply of taxation rules. Perceived behavioral control, taxpayer intention, perceived individual financial condition, perceived organizational climate influenced taxpayer non compliance. Whereas, perceived office facilities didn't influence taxpayer non compliance.

Key Word : attitude toward taxation rule, subjective norm, perceived behavioral control, moral obligation, taxpayer intention, perceived individual financial condition, perceived office facilities, perceived organizational climate, taxpayer non compliance