

ABSTRACT

This study is conducted to determine the factors that may affect the Land and Building Tax Compliance in Demak and to compare the taxpayer's Tax Compliance Urban and Rural. Property tax revenue is one of the areas that are important because it is used for regional development. In addition, the Land and Building Tax (PBB) has the largest taxpayers other than tax, and revenues from year to year increased by a greater percentage than other taxes. Therefore, the Tax Compliance is important in its contribution to the development and prosperity of the region.

The tax payer's compliance that observed in this study is influenced by factors Public Knowledge, Economic Level and Tax Knowledge which is moderating by the Control Officer Rural / Urban Village. All variables were measured using a 5-point Likert scale questionnaire. Samples were taken by purposive sampling method, which is based on criteria that classify the taxpayer live in rural and urban areas at Demak Region. Method of testing is done by linear regression analysis and t-test-test is processed by SPSS version 21.

The results have shown that the common knowledge and tax knowledge is not a significant influence on the Tax Compliance. While the economy level can provide a significant and negative impact on the Tax Compliance. On the other hand, the Control Officer Village / Village can strengthen the influence of General Knowledge and Economic Level of the Tax Compliance. However, the control officer actually weaken the influence of the Tax Compliance and Tax Knowledge. In a subsequent, this study is expected to use a wider range of independent variables in predicting the effect on the dependent variable in order to obtain more specific results.

Keywords: Land and Building Tax, Tax Compliance, General Knowledge, Economy Rate, Tax Knowledge, Control Officers Village / Village