

ABSTRACT

Tax compliance is a condition where taxpayers fulfill all tax obligations and carry out their tax rights. Tax compliance is influenced by internal factors and external factors of taxpayers. This study aims to analyze the factors that affect taxpayer compliance. The population in this study is the Cooperative Agency Taxpayers in the Semarang City. Sampling technique used is the convenience sampling method.- Total samples are 110. The data obtained were analyzed using the PLS (Partial Least Square) analysis technique by WarpPLS software. The results indicate that the internal factors (taxpayer's awareness and bookkeeping competency) have a significant positive effect on the tax compliance of cooperative entities, while taxpayer preferences to the presumptive taxation model have no significant effect. The external factors that is the fiscus service quality have a significant positive effect on the taxpayer compliance, while tax penalties have no significant effect.

Keywords: tax compliance, tax awareness, bookkeeping competence, fiscus service quality and tax penalties.