

## **ABSTRACT**

*This study aims to analyze the influence of tax knowledge, tax compliance costs, and tax sanctions on the behavior of taxpayer compliance who work as Teachers in Purbalingga. This research consists of three independent variables and one dependent variable. The independent variables in this study are tax knowledge, tax compliance costs, and tax sanctions. The dependent variable in this study is taxpayer compliance behavior. The research population is taxpayers who work as teachers in Purbalingga Regency. The sampling technique used was proportional stratified random sampling, amounting to 97 respondents. Data collection techniques were carried out by questionnaire. Analysis of research data using multiple linear analysis with SPSS 20.0 program. The results of this study indicate that tax knowledge and tax sanctions have a positive effect on taxpayer compliance behavior. As for the cost of tax compliance does not have a significant effect on taxpayer compliance behavior.*

**Keywords:** *Tax Knowledge, Tax Compliance Costs, Tax Sanctions, Taxpayer Compliance Behaviour*