

ABSTRACT

Determinants of Taxpayer Compliance: An Empirical Study of Small and Medium Business Taxpayers in Semarang City

This research was conducted on individual taxpayers who carry out business activities in the city of Semarang. The city of Semarang until 2018 recorded that there were 67,439 registered business taxpayers and 61,207 effective business taxpayers. However, only 47,438 business taxpayers submitted their SPTs, this shows that the level of compliance of entrepreneurs' WPOPs in Semarang City is only 77.50%. the level of compliance with the WPOP of entrepreneurs in the city of Semarang tends to decline. This certainly requires a further study so that it does not drag on. Therefore, an intensive study is needed to determine the factors that affect the compliance of taxpayers, especially those who carry out business activities in the city of Semarang. This study uses a quantitative approach, carried out by distributing questionnaires and using a Likert scale as a rating scale to assess data from SME taxpayer respondents. The population is all personal taxpayers of entrepreneurs in the city of Semarang. The minimum number of samples specified was 150 respondents with the sampling technique using convenience sampling.

Based on the data obtained and the results of the analysis carried out in this study, it can be concluded that the higher the attitude, subjective norms, and perceptions of behavior control, the higher the interest in tax compliance behavior and the higher the perception of behavior control and behavior interest, the higher it is. taxpayer compliance.

Key words : attitude toward the behavior, subjective norm, perceived behavioral contro