

ABSTRACT

This study empirically proves the influence of religiosity, attitudes towards money, knowledge of taxation, tax socialization, modernization of the tax administration system, and tax sanctions on individual taxpayer compliance at legal entity college (PTN Badan Hukum) in Indonesia. The sample of this research states civil servants who work in the finance department. Using convenience sampling methods. The data analysis of this research used multiple linear regression. The regression analysis showed that religiosity, knowledge of taxation, socialization of taxation, modernization of the tax administration system, and tax sanctions had a significant positive effect on taxpayer compliance. However, the attitudes towards money does not affect taxpayer compliance.

Keywords: religiosity; attitudes towards money; knowledge of taxation; tax socialization; modernization of the tax administration system; tax sanctions