Abstract

The purpose of this study was to determine the tax compliance model in Semarang. Compliance observed is voluntary tax compliance based on religiosity. Based on the theory of slippery slope, this study has the notion that religiosity and procedural justice (social psychology variables) have an influence on voluntary tax compliance. Another variable in the form of trust in the tax authority will mediate the influence of the two social psychology variables on voluntary tax compliance.

Data in this study were collected by surveying questionnaires on 100 individual taxpayers in Semarang City to analyze the role of variables of religiosity, procedural justice and trust in the tax authority in increasing voluntary tax compliance. Analysis of the research variables in the form of latent (unobserved) using a Structural Equation Model (SEM) using Smart PLS software. The sample selection method uses cluster random sampling with 100 peoples as the study sample.

The results showed that the religiosity variable had an effect on the voluntary tax compliance variable through direct effects and did not affect voluntary tax compliance through indirect effects. Procedural justice variables have a significant effect on voluntary tax compliance both directly (direct effect) and indirect (indirect effect). The variable trust in the tax authority has an influence on voluntary tax compliance. Besides that the trust variable to the tax authority can mediate the effect of variables of religiosity and procedural justice on voluntary tax compliance. The conclusion is that trust in the tax authority is an important variable in mediating the effect of religiosity and procedural justice on voluntary tax compliance

*.**Keywords**: religiosity, procedural justice, trust in the tax authority and voluntary tax compliance.*