

Abstract

This study is intended to determine the effect of attitude, awareness, knowledge, and income on taxpayer compliance. Data obtained in the form of primary data questionnaire as many as 100 distributed to tax officials. Data were processed using multiple linear regression analysis models with the help of the SPSS program. From the results of the study it can be seen that Attitude, Knowledge and Income does not affect the compliance of taxpayers. While awareness has a significant positive effect on compliance with taxpayers.

Keywords: *taxpayer compliance, taxpayer attitudes, taxpayer awareness, taxpayer knowledge and taxpayer income.*

Abstrak

Penelitian ini dimaksudkan untuk mengetahui pengaruh Sikap, Kesadaran, pengetahuan, dan Pendapatan terhadap kepatuhan wajib pajak. Data diperoleh berupa data primer kuesioner sebanyak 100 yang disebarluaskan kepada para wajib pajak . Data diolah menggunakan model analisis regresi linear berganda dengan bantuan program SPSS. Dari hasil penelitian dapat dilihat bahwa Sikap, Pengetahuan dan Pendapatan tidak berpengaruh terhadap kepatuhan wajib pajak. Sedangkan Kesadaran berpengaruh positif signifikan terhadap kepatuhan wajib pajak orang.

Kata Kunci: kepatuhan wajib pajak, sikap wajib pajak, kesadaran wajib pajak, pengetahuan wajib pajak dan pendapatan wajib pajak.