

ABSTRACT

This study aims to analyze the factors that affect taxpayer compliance. Dependent variable in this study is taxpayer compliance, as well as independent variables in this study include: taxpayer awareness, knowledge taxation, sanction taxation and socialization taxation. The population in this study is the taxpayers registered in Kantor Pelayanan Pajak Pratama Sleman. Sampling was done by incidental sampling technique. The number of samples in this study as many as 100 respondents, consisting of 43 individual taxpayers and 57 corporate taxpayers. Data analysis was done by multiple linear regression analysis using SPSS 17 for Windows program. The results showed that awareness of taxpayers, knowledge taxation, sanction taxation and socialization taxation have a positive effect on taxpayer compliance.

Keywords: taxpayer awarness, knowledge taxation, sanction taxation, socialization taxation, taxpayer compliance.