

Abstract

Tax amnesty is the abolition of taxes that ought to be owed, the abolition of tax administration sanctions, and the abolition of criminal sanctions in the field of taxation on assets acquired in 2015 and before that have not been reported in the SPT, by paying off all tax arrears owned and paid ransom. There are several goals to be achieved with the implementation of the tax amnesty program, these goals are closely related to the functions of the tax budgetair function, the function of reguleren, distributed income, democratic function.

This study aims to determine the effect of tax sanctions, subjective norms and moral obligations on taxpayers who follow tax amnesty on taxpayers registered KPP Sleman. The samples used in this study are 93 taxpayers consisting of taxpayers of individuals and company who have ever followed the tax amnesty selected by purposive sampling. Data analysis used multiple regression analysis. The results showed that tax sanction, subjective norm and moral obligation have a positive effect on Taxpayers following tax amnesty.

Keywords: tax sanction, subjective norm, moral obligation, tax amnesty