

KAJIAN TERHADAP FAKTOR-FAKTOR YANG MEMPENGARUHI KEPATUHAN WAJIB PAJAK

Ikhsan Budi R

Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya

ABSTRACT

The objective of this study is to test empirically the existence of unequivocal tax regulation and acts, national philosophy and the educational level of the tax obligator on the taxation obedience. The sample of this current study is taken from tax obligator population in the area of Surabaya City. The size of the sampel is 160 respondents. In order to determine those who are suitable to be the respondents in this study, purposive sampling method is used.

Analysis technique used in this study is multiple regression. In order to test hypotheses used to test simultaneously the influence of unequivocal tax regulation and acts, national philosophy and educational level of the tax obligator variables on tax obligator obedience, F-test is used. While for testing the hypotheses used to test the influence partially, t-test is used.

Empiric results suggest that simultaneously the factors of unequivocal tax regulation and acts, national philosophy, and educational level of tax obligator are significant statistically in influencing tax obligator obedience. The unequivocal tax regulation and acts is the predominant variable in influencing tax obligator obedience.