ABSTRACT

The objective of this study is to analyze the effect of service quality, tax penalties, taxpayer awareness, knowledge and understanding of partial and simultaneouslly tax towards tax compliance in motor vehicle in SAMSAT located in the city of Yogyakarta.

The samples were taken using a survey method. The population used in this research was taxpayers who are paying taxes on motor vehicles. Based on the deployment process 106 questionnaire obtained. The data were analyzed using multiple linear regression analysis.

Based on the analysis concluded that the quality of service have a positive effect on tax compliance, so the first hypothesis is accepted. The sanctions do not affect the compliance of tax compliance of taxpayers, so that the second hypothesis is rejected. Awareness taxpayer positive effect on tax compliance, so that the third hypothesis is accepted. Knowledge and understanding no effect on tax compliance, so that the fourth hypothesis is rejected. Fitness model test shows that simultaneous service quality, tax penalties, a taxpayer awareness, knowledge and understanding have an effect of tax compliance.

Keywords: tax compliance, quality of service, tax penalties, taxpayer awareness, knowledge and understanding of tax