

ABSTRACT

This research aims to analyze the influence of voluntary and forced compliance on the level of compliance of individual taxpayers in Surakarta City. The variable of voluntary compliance consists of tax knowledge, tax fairness, opportunities for tax evasion, and tax authority quality, while forced compliance consists of tax penalties.

The population in this study is individual taxpayers (WP OP) in the Surakarta Primary Tax Office (KPP Pratama Surakarta. Not all of these effective individual taxpayers are included in this study due to their large number and for the sake of time and cost efficiency. Therefore, sampling was conducted. Sampling was carried out using purposive sampling method, and the sample size was determined to be 100 individuals. The primary data collection method used was a questionnaire. The data analysis technique used in this study is multiple regression analysis with the assistance of SPSS 23 software.

Based on the analysis results, it is concluded that tax knowledge, tax fairness, tax authority quality, and tax penalties have a significant positive influence on the compliance level of individual taxpayers, while opportunities for tax evasion have a significant negative influence on the compliance level of individual taxpayers.

Keywords: Compliance of Individual Taxpayers, tax knowledge, tax fairness, opportunities for tax evasion, tax authority quality, tax penalties.