

ABSTRACT

The constraint that could hamper the effort of increasing the tax ratio is tax compliance. In this research the researcher assesses the level of individual tax compliance Batik Entrepreneur in Pekalongan using independent variables are taxpayer perceptions about service of fiscus and tax knowledge. The objectives of this research are analyzing the influence of perceptions about service of fiscus and tax knowledge toward tax compliance.

The population of this research is individual tax compliance Batik Entrepreneur in Pekalongan. Based on the data, there are 630 Batik Entrepreneur and only 252 people who has Number of Taxpayers Subject (NPWP). Batik Entrepreneur who has Number of Taxpayers Subject (NPWP) as the sample. The sampling method of this research is done purposive sampling. The number of samples is as much as 81 responden. The method of collecting primary data is questionnaire method. The technique of analyzing data in this research is multiple regression analysis technique.

Based on the analysis result can be inferred that taxpayer perceptions toward service of fiscus and tax knowledge have positive and significant impact on tax compliance.

Keyword: tax compliance, taxpayer perceptions, service of fiscus and tax knowledge

