

ABSTRACT

The aims of this study is to analyze the effect of taxpayers' understanding of tax regulations and tax sanctions and the application of the tax amnesty policy on taxpayer reporting compliance at KPP Pratama Pekalongan for the period 2018-2020. This study used the Theory of Planned Behavior approach. The variables which are used in this study consist of tax regulations, tax sanctions, tax amnesty, and taxpayer reporting compliance.

The subjects of this study were taxpayers registered at KPP Pratama Pekalongan for the peiодо 2018-2020. This study used the purposive sampling method in data collection with 102 samples were obtained. Data were analyzed using multiple linear regression analysis with IBM SPSS 26 program.

This research concludes that tax regulations and tax amnesty do not have a positive effect on taxpayer reporting compliance. While tax sanctions have a positive effect on taxpayer compliance reporting. The simultaneous test states that tax regulations, tax sanctions, and tax amnesty have a joint and significant effect on taxpayer reporting compliance.

Keywords: Tax Regulations, Tax Sanctions, Tax Amnesty, Taxpayer Reporting Compliance.

