ABSTRACT

This research is aims to compare the influence between attitudes toward compliance behavior, subjective norm, moral obligation, perceived behavior control, perceptions of tax mafia towards intention to behave and perceived behavior control, perceptions of tax mafia, towards behavior of tax compliance.

The subject of this research is tax payers who live in Pekalongan with 62 respondents as a sample. The sample selection use the Incidental Sampling, with questionnaire as a primary data and secondary data that quantified research data into numbers were calculated using SPSS version 16.

The findings in this research is shows attitude, subjective norm, moral obligation, perceived behavior control, perceived tax mafia affect intention to behave, and perceived behavior control, intention to behave, perceptions of tax mafia affect tax compliance.

Keywords: *attitude, subjective norm, moral obligation, perceived behavior control, perceptions of tax mafia, intention to behave, tax compliance.*