

ABSTRACT

Owners of lodging or boarding house businesses are only subject to personal income tax (PPh OP) for those who have an income of IDR 500 million per year since 2024 and the inconsistent findings of previous studies regarding the factors that influence tax compliance, it is important to conduct this study by delving deeper into the elements that influence tax compliance of boarding house owners (PPh OP) in Semarang using the Fisher model and a modification of the model from Chau & Leung. This study aims to analyze the determinants of tax compliance using the Fisher model on boarding house owner taxpayers in Semarang City.

This research method is quantitative with the dependent variable in the form of tax compliance and the independent variables include age, gender, education level, income, occupation, complexity of the tax system, possibility of tax detection and sanctions, tax rates, fairness of the tax system, business community friends, social norms, ethical values, institutional perceptions and religiosity. The population in this study were boarding house owners in Semarang City with a sample of 100 boarding house owners taken by purposive sampling. The data used are primary data obtained by distributing questionnaires which were then analyzed using regression analysis with the Stata program version 17.

The results of this study indicate that factors of work, social norms, religiosity, and business community have a positive effect on tax compliance, while the complexity of the tax system has a negative effect on tax compliance of boarding house owners. Other factors such as age, gender, education level, possibility of tax detection and sanctions, tax rates, fairness of the tax system, ethical values, and institutional perceptions do not affect tax compliance of boarding house owners in Semarang City.

Keywords: *Determinants; Tax Compliance; Fisher Model; Income Tax (PPh)*