ABSTRACT

This study aims to analyze the antecedents of perception of taxpayers against the imposition of income tax (learning, motivation, and quality of service tax authorities) and their consequences to meet tax obligations in the meeting. Research conducted by questionnaire survey of personal taxpayers who have business in Kudus town

This research is an empirical study by incidental sampling technique in data collection. The data obtained through questionnaires by 75 and 75 respondents (100%) have given an answer. Data analysis was performed using regression analysis with SPSS for Windows 17.00.

The results of this study indicate that (1) learning has a positive and significant influence on the perception of taxpayers against the imposition of income tax, (2) Motivation has a positive and significant influence on the perception of taxpayers against the imposition of income taxes, (3) Quality of service tax authorities have an impact positive and significant impact on taxpayer perceptions about the taxation of income, and (4) Perception of taxpayers on tax revenue have positive and significant effect on compliance in meeting tax obligations.

Keywords: learning, motivation, quality of government tax service, perception taxpayer perception of the imposition of income tax and tax compliance in meeting.