

SUMMARY

Using Theory of Attribution and Responsive Regulatory, this research aims to test how tax knowledge, perception of tax fairness, love of money, subjective norm and change in government policy influence tax compliance among the individual taxpayer. Utilizing a quantitative approach, primary data from 177 taxpayer in Purwokerto were analyzed with SmartPLS 4.

Based on result of research and data analysis using Structural Equation Modelling (SEM) it indicate that (1) tax knowledge does not affect the tax compliance, (2) perception of tax fairness has a positive effect on tax compliance, (3) love of money behavior does not affect tax compliance, (4) subjective norm has a positive effect on tax compliance and (5) change in government policy has positive affect on tax compliance behavior. Thus, tax compliance behavior is indeed affected either by internal or external factor. Fact that tax is one of the most important things in Indonesia, tax authorities should take a balanced approach to tax enforcement, encouraging both voluntary compliance and the deployment of the state's traditional coercive equipment to compel tax compliance.

Keywords: Tax compliance, tax knowledge, tax fairness perception, love of money, subjective norm, government policy, attribution theory

