ABSTRACT

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THE INFLUNCE OF AGE AND LEVEL OF INCOME TOWARD TAX EVASION OF INDIVIDUAL TAXPAYER IN PEMATANGSIANTAR

(xiii+71 pages; 8 figures; 9 tables; 10 appendixes)

Taxpayers tend to pay taxes to a minimum, or even they try to avoid paying taxes. Tax evasion is illegal manipulation to reduce tax. Tax evasion therefore can significantly reduce government revenues. The objective of this study is to know the impacts of age and level of income toward tax evasion of individual taxpayer in Pematangsiantar.

The methods used by the writer in this research is descriptive method and correlational method. Data used in this research are primary data and secondary data. Data analysis methods used in this research are descriptive statistic, validity test, reliability test, classic assumption test, linear regression, partial significant test, simultaneous significant test and coefficient of determination test.

Based on research result, the conclusion of this research is there is impact of age toward tax evasion of Individual taxpayer in Pematangsiantar. From t test, it can be seen that with t_{count} (6.061) > t_{table} (1.97). There is impact of level of income toward tax evasion of Individual taxpayer in Pematangsiantar. From t test, it can be seen that with t_{count} (7.828) > t_{table} (1.97). There is impact of age and level of income toward tax evasion of Individual taxpayer in Pematangsiantar. From F test, it can be seen that F_{count} (180.767) > F_{table} (3.05).

Keywords : Income, Age and Tax Evasion.
References : 21