

ABSTRACT

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THE PERCEPTION OF TAX FAIRNESS DIMENSIONS TOWARDS INDIVIDUAL TAXPAYER COMPLIANCE BEHAVIOR (WP OP) IN MEDAN

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The purpose of this research is to analyze five perceptions of tax fairness dimensions, such as: general fairness and distribution of tax burden, exchange with the government, special provision, preferred tax rate structure, and self interest towards individual taxpayers compliance behavior (WP OP). This research used a questionnaire survey design as an instrument.

The sampling technique use in this research is non purposive sampling method. In this study, the sample used as individual taxpayer is working as private employees. The questionnaires are using classic assumption test consists of four type of test, which are normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test. In addition, multiple linear regressions also used in analyzing the data, such as: partial test (t test), f test, and r-square test.

The result of this research show that general fairness and distribution of tax burden, exchange with the government, special provision, preferred tax rate structure, and self interests has proved effect towards individual taxpayer compliance behavior.

Keywords: tax fairness dimensions, individual tax compliance behavior, general fairness and distribution of tax burden, exchange with the government, special provisions, preferred tax rate structure, and self interest.

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