



The Influence of Personal Taxpayer Attitudes Related to the Implementation of Administrative Sanctions, Account Representative Services and Ability to Pay Tax Amnesty Ransom to the Compliance of Individual Taxpayers in Palembang City, Indonesia

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Abstract

This study was conducted to examine the effect of individual taxpayer attitudes in Palembang City regarding the implementation of tax administration sanctions, service from account representative (tax service officer) and the ability to pay tax amnesty ransom to individual taxpayer compliance. The total sample of this study consisted of 402 individual taxpayers in the city of Palembang, Indonesia with a variety of professions. Data analysis was performed by multiple regression analysis techniques. The hypothesis was tested using the coefficient of determination (R^2), t and F test statistics. The results showed that the attitude of taxpayers related to tax administration sanctions, service from Account Representative and the ability to pay tax amnesty ransom had a positive effect on individual taxpayer compliance in Palembang, Indonesia.