

The Determinants of Tax Compliance in Southern Sumatera

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ABSTRACT

The aims of research are to analyze the effect of tax knowledge, tax complexity and tax justice on taxpayers' trust and tax compliance as well differences of the levels of tax compliance in the Southern Sumatera. This research is descriptive with quantitative approach. Method of the collecting data uses questionnaire substantially contains those variables and documentation. The analysis method uses confirmatory factor analysis (CFA) with the structural equation modelling (SEM) approach. Results of the research showed that (1) tax knowledge has no effect on taxpayers' trust; (2) tax complexity has no effect on taxpayers' trust; (3) tax justice effects on taxpayers' trust; (4) tax knowledge has no effect on tax compliance; (5) tax complexity has no effect on tax compliance; (6) tax justice effects on tax compliance; (7) taxpayers' trust effects on tax compliance and (8) there are differences in the level of tax compliance after the implementation of SMS Blast policy.

Keywords: Tax Compliance; Taxpayers' Trust; Tax Knowledge; Tax Complexity; Tax Justice; Individual Taxpayers; SMS Blast