ABSTRACT

Tax is one of the biggest source revenue of country. But in fact, the tax revenue in Indonesia has not been maximum and reached the determined target. It was caused of the low of the tax duty obedience especially personal tax duty. Based on the fact the obedience of personal duty tax must be increased so it can reach maximum result. The obedience of the tax duty itself is also influenced by many factors. Some factors that are examined in this research are the clearness of the law and taxation regulation, state ideology, the education level of the tax duty, and the service quality of the tax authorities.

The purpose of this research is for testing and analyzing the influence of the clearness of the law and taxation regulation, state ideology, education level of the tax duty, and the service quality of the tax authorities toward the obedience of personal tax duty especially that work in e-commerce field. The questioners are spreaded as much as 100 questioners by purposive sampling method. The used data is primary data by spreading questioners to the personal tax duty whom work in e-commerce field or online shop also stay in Surabaya.

This research used double regression analysis with SPSS 20.0 program application. The result of this research showed that the clearness of the law and taxation regulation, state ideology, the education level of tax duty, and the quality service of the tax authorities affected toward the obedience of personal tax duty whom work in e-commerce field.

Keywords: the obedience of tax duty, the clearness of law and the taxation regulation, state ideology, the education level of tax duty, the service quality of the tax authorities