

ABSTRACT

This study aims to analyze the influence of sanction and procedural justice toward individual tax compliance with trust level as intervening variable on KPP Pratama in the province of D.I.Yogyakarta. Based on Slippery Slope Theory explains the power of tax authorities and the trust in the tax authorities can strengthen the influence on tax compliance.

This study uses a quantitative method where the data obtained from the questionnaire with convenience sampling technique The subject in this study was individual tax payers. In this study, sample of 125 respondents were selected using convenience sampling. Analyze tool used in this study is the Analysis of Moment Structure (AMOS).

Based on the analysis that have been made the results are, there is no influence between sanction toward tax compliance, and procedural justice is significantly influence toward tax compliance, sanction and procedural justice is significantly influence toward trust level, truts level can't be accepted as intervening variable in the influence sanctin/penalty influence toward tax compliance, and truts level accepted as intervening variable in the influence procedural justice toward tax compliance.

Keywords : Sanction, Procedural Justice, Individual Tax Compliance, And Trust Level