

ABSTRACT

One of the Local Revenue is a local tax. The amount of local tax of each region is different, determined by Regional Regulation. Sleman is one of the area that impose tax for tax boarding houses more than 10 rooms. Knowing the tax compliance is the goal of this research and independent variable in this research grouped into 5 by taxpayer regulations understanding, taxpayer awareness, tax sanctions, tax authorities services, and religiosity and dependent variable is taxpayer compliance. In this study researcher receives quantitative research. Primary data has obtained by questionnaires that shared with taxpayer of boarding houses in Sleman regency. the results showed that taxpayer regulations understanding, taxpayer awareness, and tax sanctions has positive effect to tax compliance of boarding houses, while tax authorities service and religiosity has no positive effect to tax compliance of boarding houses.

Keyword : Tax Regulations Understanding, Tax Awareness, Tax Sanctions, Tax Authorities Services, Religiosity, and Tax Compliance.