

ABSTRACT

This research is aimed for analyzing the effect of willingness to pay tax, knowledge of tax payers, tax penalties and the service tax authorities to obey tax compliance level to pay tax hotel, which boarding house category. Subject in this research is owner of boarding house in Yogyakarta and Sleman. In this research the sample amounting to 75 of boarding house owner. I'm using convenience sampling method. Analysis that be used in double regretion and SPSS.

Based on the analysis has done, got the result that knowledge of tax payers variable has an positive effect to obey tax compliance level to pay tax hotel, hich boarding house category. Instead the others variables has no effect to obey tax compliance level to pay tax hotel, which boarding house category.

Keywords: willingness to pay tax, knowledge of tax payers, tax penalties, service tax authorities, tax hotel, tax of boarding house more than ten rooms.