

ABSTRACT

Indonesia as a developing country that uses tax as one of the major revenue to finance all kinds of needs. The importance of taxes for development is not accompanied by obedience paying taxes. The low adherence to pay taxes also occurred in West Kalimantan Province. Data KPP Mempawah years 2013-2015 the realization of income tax collected in the district has always been below the target.

The study aims to analyze the influence of motivation, rational attitude and a good perception of the tax system to pay taxes penghasilan. Penelitian compliance include the type associative. The sampling technique used convenience sampling and sample size of 149 respondents. Test instrument used is the product moment correlation for validity and Cronbach alpha for reliability test. Test assumptions used is normality, multicollinearity and heteroscedasticity. Analysis of data using multiple linear regression

The results showed that there are significant influence of motivation, rational attitude and a good perception of the tax system an individual taxpayer to pay income tax compliance. Sanctions taxes paid to taxpayer personal orgn who committed the offense. This sanction was implemented to provide a deterrent effect on individual taxpayers pay income tax so that compliance will increase. State revenues from taxes will increase with pay income tax

Keywords : Individual Taxpayer Compliance , Motivation, TaxPayer's Rational Attitude, A Good perception of the tax system, To Pay Income Tax Compliance.