ABSTRACT

This research aimed to examine the impact of spiritual quotient, performance of tax services and the assertiveness of tax penalties on individual tax payers compliance. The research was conducted by distributing questionnaire to individual tax payers in Cilegon. The questionnaire was adapted from Sartika and Rini (2009). Purposive Sampling was used to determine the respondent. These criteria are individual tax payers who have a business and Nomor Pokok Wajib Pajak (NPWP) or registered as taxpayers. Data was processed using multiple regression and the result showed that, different from performance of tax services and the assertiveness of tax penalties, thus spiritual quotient is not significantly affect on individual tax payers compliance. But, simultaneous result showed that these variables have an impact on individual tax payers compliance in Cilegon.

Keywords: spiritual quotient, performance of tax services, the assertiveness of tax penalties and tax compliance.
ABSTRAK


Kata kunci: kecerdasan spiritual, kinerja pelayanan pajak, ketegasan sanksi perpajakan dan kepatuhan pajak.
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