

ABSTRACT

The study aims to determine whether consciousness tax payers, knowledge and understanding of tax laws, a good perception of the taxation system, and the confidence level of the system government and law affect the willingness pay taxes at individual taxpayers. Population in this research is individual taxpayers that domiciled in Palembang City. The sample is determined by using convenience sampling method with amount sample 100 is individual taxpayers that domiciled in Palembang City. Data collection method used is to spread the questionnaire. Hypothesis testing using multiple regression analysis method with SPSS ver program. 17. The results show that consciousness tax payers, knowledge and understanding of tax laws, a good perception of the taxation system, and the confidence level of the system government and law ease positively affects the willingness pay taxes.

Keywords: consciousness tax payers, knowledge and understanding of tax laws, a good perception of the taxation system, the confidence level of the system government and law, willingness pay taxes at individual taxpayers