

ABSTRACT

The purpose of this study is to determine whether sex as a moderating variable affect the tax sanction relationship to taxpayer compliance in paying motor vehicle tax in Palembang City. The theory used in this research is Theory of Planned Behavior (TPB) or Theory of Behavior of Planning. The population in this study are all taxpayers located in Palembang City with the number of samples of 100 respondents consisting of 50 respondents male sex and 50 respondents female sex with convenience sampling method. Data collection is done by using questionnaires distributed online through Google Docs. Regression analysis technique used in this research is Moderated Regression Analysis (MRA). The results obtained showed that gender as a moderating variable does not affect the tax sanction relation to taxpayer compliance in paying motor vehicle tax in Palembang City.

Keywords: Gender, Tax Sanction, Taxpayer Compliance