

ABSTRACT

This research is intended to prove whether there is difference of obedience between individual taxpayer that follow tax amnesty and who do not follow tax amnesty. The population in this research is taxpayer in Palembang city. Samples with convenience sampling method. The sample of this research is 202 respondents. Hypothesis testing using Mann Whitney method with SPSS ver. 17. The test results show the results of there is a difference of obedience between individual taxpayer that follow tax amnesty and who do not follow tax.

Keywords : difference, obedience, tax amnesty, individual taxpayer