

ABSTRACT

This study aims to examine empirically the influence of spiritual intelligence on taxpayer compliance of individuals at the Tax Office Pratama Palembang. The theory used in this research is attribute theory. Population in this study Individual Taxpayer At Tax Office Primary Palembang that is as much as 18.275 individual taxpayers. The analytical technique used in explaining the effect of independent variables with dependent is simple linear regression. The results showed that spiritual intelligence variables have a positive and significant influence on taxpayer compliance of individuals and taxpayers realize that the results of taxes they pay will be exploited by himself and others even though in an indirect form.

Keywords: Spiritual Intelligence and Personal Taxpayer Compliance.