

ABSTRACT

The purpose of this study was to test the effect of tax benefits consulting services, tax knowledge, and motivation and perception taxpayers to tax compliance taxpayer listed on the Indonesia Stock Exchange. The results indicate that the service benefits Effect of Tax Consultants, Tax Knowledge, motivation and perception of corporate taxpayer, the tax effect on Taxpayer Compliance entities listed on the Indonesia Stock Exchange. This research uses a causal research to determine the effect of the relationship between two or more variables. Development variables used in this study is based on several previous studies such as James L. Gibson, (1991), Syarfina Syarty (2013), Emi Ernawati (2008), Angky Febriansyah (2011), Yuni Rimawati (2007), Dhany (2010). Determination of the number of samples is done based on the formula Slovin of the population of the ten sub-sectors of manufacturing, so that the number of study sample consisted of seventy-six respondents. The number of samples to represent each of the ten sub-sectors determined in a manner proportional to obtain the desired number of samples. Ordinal Scale Variable measurement using the method of qualitative analysis, descriptive, correlation method with research data processing using multiple linear regression analysis method. The empirical results show that in improving tax compliance of taxpayers affected manufacturing entity Tax benefits consultant services, tax knowledge, and motivation and perception taxpayer listed on the Indonesia Stock Exchange.

Keywords: Theory of Tax Compliance, Motivation theory.