

Abstract

This study aims to: 1) knowing how faculty and staff perceptions of non-faculty employees at the college environment Mercu Buana University of delivery related to the Annual Income tax expense, 2) examine the influence of employee perceptions of lecturers with non-faculty employees of delivering the Annual Income of the taxpayer compliance rate in the college environment Mercu Buana University

Research method used is causal, with the unit of analysis employees teaching and employees non-teaching faculty. Sampling method used stratified random sampling. Perception and taxpayer compliance by using the instruments measured questionnaire with likert scale. Source analysis performed b descriptive analysis and simple linear regression.

Based on the test results obtained data the conclusion: 1) employee perceptions of faculty and non-faculty employees Mercu Buana University environment for the delivery of the Annual Tax Return relating to income tax are relatively different. In this case the employee perception of a higher faculty) the perception of non-faculty employees do not have a significant effect on adherence in the delivery of Annual Income and has a negative regression coefficient. 2) the perception of non-faculty employees do not have a significant effect on adherence in the delivery of Annual Income and has a negative regression coefficient. (both) because the level of average education is relatively higher compared to non-faculty employees, 2) faculty perceptions of employees and a significant positive impact on adherence in the delivery of Annual Income, 3) the perception of non-faculty employees do not have a significant effect on adherence in the delivery of Annual Income and has a negative regression coefficient.

Keywords: Submission of Tax Return (SPT) and Taxpayer Compliance Rate