

Abstract

The aim of this research is to know that the tax compliance is influenced by tax knowledge and tax sanction. The research methodology is the causal method.

Samples taken are 43 respondents from 296 population by convenience random sampling. Then, questioner's data are tested for validity, reliability, and normality. After that those data are convert to interval data by use Method Successive Interval (MSI) then tested by double linear regression through classic assumption tests to have the regression model.

The research shows that tax knowledge have significant influence to the tax compliance and tax sanction has negative influence to tax compliance. But all together both tax knowledge and tax sanctions have significant influence to the tax compliance.

Key words: *tax knowledge, tax sanction, tax compliance*

