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This study on the effect of tax fairness dimensions and tax penalties on tax compliance industry entrepreneurs bags and suitcases (INTAKO) in Tanggulangin, aims to examine the effect of tax penalties and five tax fairness dimensions namely general fairness, exchange with government, self interests, the special provisions, and the tax rate on tax compliance INTAKO entrepreneurs in Tanggulangin.

In this study, the sample is taxpayer industrial entrepreneurs bags and suitcases (INTAKO) are listed as members of the cooperative intako totaling 170 entrepreneurs. Sampling technique in this study using purposive sampling techniques, questionnaire data, so that the number of respondents in this study amounted to 77 entrepreneurs. The method of analysis used in this study is multiple regression.

The results showed that simultaneous, general fairness, exchange with government, self interests, special provisions, tax rates and tax penalties significant effect on tax compliance. While partially, there are three variables that effect, the general fairness, exchange with government and self interests, whereas the special provisions, tax rates, and tax penalties no significant effect on tax compliance industry entrepreneurs bags and suitcases INTAKO Tanggulangin.