

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh sikap, norma subyektif, dan kontrol perilaku persepsian terhadap kepatuhan wajib pajak dengan niat mematuhi pajak sebagai variabel moderasi. Penelitian ini dilakukan di Desa Tegalweru, Kabupaten Malang. Penentuan sampel dilakukan melalui metode *accidental sampling*, penentuan jumlah sampel dihitung dengan menggunakan rumus *slovin* dengan menggunakan 97 sampel. Metode analisis data dilakukan menggunakan regresi linear berganda dan *Moderated Regression Analysis (MRA)*.

Hasil penelitian menunjukkan bahwa sikap berpengaruh positif terhadap terhadap kepatuhan wajib pajak. Norma subjektif tidak berpengaruh terhadap kepatuhan wajib pajak. Kontrol perilaku persepsian tidak berpengaruh terhadap kepatuhan wajib pajak. Niat mematuhi pajak tidak memoderasi pengaruh sikap terhadap kepatuhan wajib pajak. Niat mematuhi pajak tidak memoderasi pengaruh norma subjektif terhadap kepatuhan wajib pajak. Niat mematuhi pajak tidak memoderasi pengaruh kontrol perilaku persepsian terhadap kepatuhan wajib pajak.

***Kata kunci*** : Sikap, Norma Subyektif, Kontrol Perilaku Persepsian, Niat Mematuhi Pajak, Kepatuhan Wajib Pajak.

## ABSTRACT

*This study aims to examine the effect of attitude, subjective norm, and perceived behavior control on taxpayer compliance with the intention of tax compliance as a moderating variable. This research takes place in Tegalweru Village, Malang. The sample collection technique used in this research is accidental sampling, the number of samples calculated using the Slovin formula is 97 samples. The method of data analysis is done using double regression linear and Moderated Regression Analysis (MRA).*

*The result of this research showed that attitude has a positive effect on taxpayer compliance. Subjective norm doesn't have any effect on taxpayer compliance. Perceived behavior control doesn't have any effect on taxpayer compliance. Intention of tax compliance does not strengthen the effect of attitude on taxpayer compliance. Intention of tax compliance does not strengthen the effect of subjective norm on taxpayer compliance. Intention of tax compliance does not strengthen the effect of perceived behavior control on taxpayer compliance.*

*Keywords : Taxpayer Compliance, Intention To Tax Compliance, Attitude, Subjective Norm, Perceived Behavior Control.*