

ABSTRACT

As the country's main income, tax revenue in 2019 still has not reached the state budget target, which is only 86.5% of the target set. Low tax compliance is one reason for the low tax revenue. Factors that influence tax compliance are not only from economic factors, but can also be influenced by non-economic factors, namely the values that exist within the taxpayer itself, such as religiosity and spiritual intelligence. This study aims to determine whether religiosity and spiritual intelligence affect taxpayer compliance. This study uses primary data obtained from entrepreneur individual taxpayers in Salatiga by using questionnaire and accidental sampling methods. The data analysis technique used is multiple linear regression analysis. The results showed that religiosity and spiritual intelligence positively influenced tax compliance. The interaction between the two independent variables also has a positive effect on taxpayer compliance.

Keywords: Tax Compliance, Religiosity, and Spiritual Intelligence

