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INFLUENCE OF TAXATION KNOWLEDGE AND EDUCATION LEVEL TO TAX PAY COMPLIANCE

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ABSTRACT

This study aims to examine the effect of: (1) tax knowledge on tax pay compliance, (2) level of education on tax pay compliance and (3) simultaneous influence between taxation knowledge and education level on compliance paying tax Ketintang citizens in Surabaya. The sample in this study is 202 people who actively pay taxes. The method used in data collection is using questionnaires, and data analysis using multiple linear regression. The result of data analysis shows that (1). There is an influence between taxation knowledge on tax pay compliance, as evidenced by the significance of $0.00 < 0.05$; (2) there is no influence between the level of education on tax pay compliance, as evidenced by the significance value of $0.424 > 0.05$; (3) there is simultaneous influence between knowledge of taxation and level of education to compliance paying tax of Ketintang citizen in Surabaya which is proved with significance value equal to $0,000 < 0,05$.

Keywords: *Tax Knowledge, Education Level, Tax Pay Compliance*