

Abstract

This undergraduate thesis delves into the intricate dynamics of tax compliance behavior among economics students in the Special Province of Yogyakarta, focusing on the influence of tax knowledge, tax awareness, and integrity levels on their willingness to pay income tax (PPh 21) in the future. By exploring the interplay between these key factors, the study seeks to unravel the underlying mechanisms that shape individuals' attitudes towards fulfilling their tax obligations. Through a comprehensive analysis of tax education, awareness, and integrity, the research uncovers valuable insights into the complexities of tax compliance among students. The findings not only contribute to the existing literature on tax compliance but also offer practical implications for policymakers, educators, and tax authorities in designing targeted interventions to foster a culture of tax compliance and responsibility among future taxpayers in the region.

Keyword: Tax Knowledge, Tax Awareness, Level of Integrity, Income Tax, Attribution Theory