

**THE INFLUENCE OF TAX FAIRNESS, TAX SANCTIONS, TRUST IN
GOVERNMENT AND TAXPAYER COMPLIANCE ON
THE WILLINGNESS TO PAY TAXES AGAIN**

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ABSTRACT

This research aims to find out about tax fairness, tax sanctions, trust in the government and taxpayer compliance influence on the willingness to pay taxes again. This type of research is quantitative research with primary data obtained from questionnaires distributed to individual taxpayers in Lampung Province. Respondents with a sample of 100 individual taxpayers used the random sampling method. The results of this research indicated that tax fairness, tax sanctions, trust in the government and taxpayer compliance have a positive effect on the willingness to pay taxes again.

Keywords: Tax Fairness, Tax Sanctions, Trust in Government, Taxpayer Compliance, Willingness to Pay Taxes

