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## **Non-Compliance Behavior In The Frame Of Ibn Khaldun**

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### **ABSTRACT**

This paper offers an overview of theoretical concept of tax compliance by using epistemology nature of civilization framework. Tax compliance in many economic perspective based on the Allingham and Sandmo (1972) theory, while psychological are more inclined to use theory of planned behavior (TPB) (Ajzen, 1991). Although many researchers have tried to expand this theory, some of their effort might lack of theoretical assumptions. Both tax compliance theory applies philosophical assumption that human is a rational being who reflected in an economic and social reality. This assumption needs to be reassessed. Humans, aside thinking being is also given a potential sense and religious instinct. Separating one element of the human dimension an impact on the type of knowledge and civilization created. The domination of ratio elements (material) over other dimensions urges humans to create partial knowledge and civilization, the rationalist and materialistic. To get out of from this cage, different assumption is required. Ibn Khaldun's view of human and civilization is reciprocal; which human is the prime mover of civilization while civilization determines the development of human. Regard human a social being as well as religious being means believing that humans are capable of creating pious civilization in accordance with social values and spiritual beliefs. This is gives the idea that voluntary tax compliance can be created if congruent with religious doctrines. It means that religious institutions should be recognized on a priority so that no double levy.

**Keywords:** nature of civilization, tax compliance, rational assumption, pious civilization