

ABSTRACT

The involvement of the community's participation in paying tax obligations is an important key for the state in regulating the wheels of development that are or will be running. The growth of tax revenue in Indonesia is increasing from year to year, this shows the important role of taxes as a source of state treasury revenue. The purpose of this study was to determine and analyze the effect of the implementation of e-filing on taxpayer compliance, to determine and analyze the effect of the application of the e-filing system on taxpayer compliance with the effectiveness of socialization as a moderating variable. The population in this study are MSME taxpayers in the city of Semarang.

The sample taken in this study used the convenience sampling method. Convenience sampling method is a random sampling method by considering the ease of access that can be reached by researchers. To be able to determine the sample size of MSME taxpayers in the city of Semarang. The number of samples used in this study were 100 respondents. The data analysis technique used in this research is quantitative analysis using the statistical package for social science (SPSS) for windows.

The results of this study are the application of the e-filing system has a positive effect on taxpayer compliance. The effectiveness of tax socialization strengthens the influence of the implementation of the e-filing system on taxpayer compliance.

Keywords: E-Filing, Taxpayer Compliance, Socialization Effectiveness