

ABSTRACT

This study aims to analyze the influence of tax socialization, e-filing system, e-billing system, and tax sanctions on the compliance of individual taxpayers at KPP Pratama Semarang Barat.

The population used in this study is 131.746 individual taxpayers registered at KPP Pratama Semarang Barat. The number of samples used in this study is 385 samples. The analysis tools used to test the hypothesis are IBM SPSS Statistics 27.0 and Econometric Views (EViews) 12.

The results of the study show that tax socialization has a positive and significant effect on the compliance of individual taxpayers. Furthermore, the e-filing system has a positive and significant effect on the compliance of individual taxpayers. Furthermore, the e-billing system has a positive and significant effect on the compliance of individual taxpayers. Furthermore, tax sanctions have a positive and significant effect on the compliance of individual taxpayers.

Keywords: Tax socialization, E-Filing System, E-Billing System, Tax Sanctions, Individual Taxpayer Compliance