

ABSTRACT

This research aims to find empirical evidence regarding the influence of the use of information and communication technology on taxpayer compliance with ability to pay as a moderating variable. The population of this study is individual taxpayers registered in Semarang City. The sample used was 124 taxpayers registered in Semarang City. In this research, the data analysis method used is Partial Least Squares (PLS) – Structural Equation Modeling (SEM) with the SmartPLS 4.0 application. The research results show that 1) the use of information and communication technology has a significant positive effect on taxpayer compliance, 2) ability to pay has a positive and significant effect on taxpayer compliance, 3) ability to pay strengthens the influence of the use of information and communication technology on tax compliance.

Keywords: Taxpayer Compliance, Use of Information and Communication Technology, Ability to Pay