

ABSTRACT

Tax is one of the most influential sources of state revenue, so the level of taxpayer compliance is a factor in optimizing tax revenue. The development of tax technology through the e-system is expected to increase convenience and compliance in tax reporting. This study aims to analyze the effect of taxation knowledge, the application of the tax e-system (e-filing and e-billing), and digital literacy on the compliance of individual taxpayers of Senior High School teachers in South Semarang District.

This study uses a quantitative approach with sampling techniques using purposive sampling method, the type of data used in this study is primary data collected from the results of distributing questionnaires to 60 individual taxpayer respondents and using a Likert scale of 1 to 5. Data analysis was performed with multiple linear analysis using the SPSS program.

The results showed that simultaneously taxation knowledge, e-filing application, e-billing application, and digital literacy affect the compliance of individual taxpayers of Senior High School Teachers in South Semarang District. The results of the study partially show that taxation knowledge, e-filing application, e-billing application, and digital literacy have a positive and significant effect on the compliance of individual taxpayers of Senior High School Teachers in South Semarang District.

Keywords: Taxation knowledge, e-filing, e-billing, digital literacy, individual taxpayer compliance.