

ABSTRACT

Tax compliance is a condition where the taxpayers complies their taxation obligations and implements their taxation rights. Tax compliance is influenced by internal and external factors of taxpayers. This study aims to analyze the effect of awareness of taxpayers, the quality of tax services, and the tax sanctions on taxpayer compliance with tax socialization as a moderating variable.

The population of this study were private SMEs who are conducting business activities in Semarang. The sampling of this study used simple random sampling method, with 110 respondents as the samples. Data collection used the questionnaire method. Data analysis methods used are descriptive analysis techniques and interaction test analysis.

Test results in this study indicate that taxpayer awareness has a negative but significant effect on tax compliance, the tax service quality does not affect the tax compliance and the tax sanctions have a positive effect on the tax compliance. Whereas in this study, the tax socialization strengthens the effect of taxpayer awareness on the tax compliance, but the tax socialization weakens the effect of tax service quality and the tax sanctions on the tax compliance.

Keywords: *Awareness of taxpayers, quality of tax services, tax sanctions, tax socialization and taxpayer compliance.*