ABSTRACT

Taxpayer compliance is still the main focus at this time. Various possible causes and consequences of taxpayer compliance are service, socialization, and tax knowledge. From the data on the number of taxpayers who fulfill their tax obligations at the South Semarang Pratama Tax Office, it seems that they have not met the target set. This study aims to determine the effect of tax services and tax socialization on taxpayer compliance with tax knowledge as an intervening variable.

Sources of data used in this study is primary data. The sampling technique chosen was non-probability sampling with convenience sampling. 137 respondents were obtained using accidental sampling. This study uses Structural Equation Modeling (SEM) AMOS to test the predetermined hypothesis. The results of the study indicate that tax services have a significant effect on tax knowledge and taxpayer compliance, tax socialization has a significant effect on tax knowledge and taxpayer compliance and tax knowledge has a significant effect on taxpayer compliance.

Keywords: Tax Service, Tax Socialization, Tax Knowledge, Taxpayer Compliance.