

## ABSTRAK

Secara umum penelitian ini bertujuan untuk mengetahui praktek perpajakan dengan implementasi penerapan sistem *e-filing*, kesadaran wajib pajak, sosialisasi perpajakan, dan kepatuhan wajib pajak. Secara spesifik, penelitian ini bertujuan menguji pengaruh penerapan sistem *e-filing* dan kesadaran wajib pajak terhadap kepatuhan wajib pajak dengan sosialisasi perpajakan sebagai pemoderasi. Penelitian dilakukan pada UMKM di Kelurahan Blimbing Kota Malang. Penentuan sampel dilakukan melalui metode *non probability sampling-accidental sampling*, penentuan jumlah sampel dihitung dengan menggunakan rumus *slovin* dengan menggunakan 109 sampel. Metode analisis menggunakan *Moderated Regression Analysis* (MRA).

Hasil penelitian menunjukkan bahwa penerapan sistem *e-filing* berpengaruh positif terhadap kepatuhan wajib. Kesadaran wajib pajak berpengaruh positif terhadap kepatuhan wajib pajak. Sosialisasi perpajakan tidak memperkuat pengaruh penerapan sistem *e-filing* terhadap kepatuhan wajib. Sosialisasi perpajakan tidak memperkuat pengaruh kesadaran wajib pajak terhadap kepatuhan wajib pajak. Dapat disimpulkan bahwa penerapan sistem *e-filing* dan kesadaran wajib pajak berpengaruh positif terhadap kepatuhan wajib pajak. Namun setelah dimoderasi oleh sosialisasi perpajakan menunjukkan bahwa pengaruh penerapan sistem *e-filing* dan kesadaran wajib pajak terhadap kepatuhan wajib pajak tidak diperkuat oleh sosialisasi perpajakan.

**Kata Kunci:** Penerapan Sistem *E-Filing*, Kesadaran Wajib Pajak, Sosialisasi Perpajakan, dan Kepatuhan Wajib Pajak.

## **ABSTRACT**

In general, this study aims to determine taxation practices by implementing e-filing systems, taxpayer awareness, tax socialization, and tax compliance. Specifically, this study aims to examine the effect of the application of e-filing systems and awareness of taxpayers on tax compliance with taxation socialization as moderating. The research was conducted on MSMEs in Kelurahan Blimbing, Kota Malang. Determination of the sample is done through non probability sampling-accidental sampling method, the determination of the number of samples is calculated using the Slovin formula using 109 samples. The analytical method uses Moderated Regression Analysis (MRA).

The results showed that the application of e-filing systems had a positive effect on mandatory compliance. Taxpayer awareness has a positive effect on tax compliance. Tax socialization does not strengthen the effect of implementing the e-filing system on mandatory compliance. Taxation socialization does not strengthen the influence of taxpayer awareness on tax compliance. It can be concluded that the application of e-filing systems and awareness of taxpayers has a positive effect on taxpayer compliance. However, after being moderated by tax socialization, it was shown that the effect of implementing the e-filing system and awareness of taxpayers on taxpayer compliance was not reinforced by tax socialization.

**Keyword:** Application of E-Filing System, Taxpayer Awareness, Tax Socialization, and Taxpayer Compliance.