

ABSTRACT

This study aims to determine whether the Internet Understanding can strengthen or weaken the relationship between Application of E-Filing System with Compliance of Taxpayers registered in KPP Pratama Ilir Timur. The theory used in this research is Technology Acceptance Model (TAM) theory. Population in this research is all individual taxpayer in KPP Pratama Ilir East Palembang. The sample in this research is determined by purposive sampling method so that 115 samples are obtained.

This study uses primary data. Hypothesis testing used moderation regression analysis method with SPSS version 20.0. The test results show that the internet understanding is not able to moderate the relationship between the Implementation of E-Filing System with Taxpayer Compliance registered in KPP Pratama Ilir Timur Palembang.

Keywords: Implementation of E-Filing System, Taxpayer Compliance, and Internet Understanding