

ABSTRACT

This study aims to determine the results of the influence of understanding taxation, the influence of the application of e-Registration, e-SPT, e-Filing, e-Billing, and the effect of tax audits on the compliance of Individual Taxpayers in Kudus Primary Tax Office.

In this study the population used is all tax office employees in the holy. The sample of this study was taken as many as 100 people. Data analysis uses multiple regression analysis

The results of this study prove that the influence of understanding taxation, the effect of applying e-SPT, e-Filing, e-Billing, and the effect of tax audits on taxpayer compliance has a significant effect and the application of e-Registration has a positive effect, but not significantly, if the application of e-SPT As registration increases, taxpayer compliance in paying taxes will be constant or constant.

Keywords: *Understanding taxation, e-Registration application, e-SPT, e-Filing, e-Billing, and tax audits*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui hasil pengaruh pemahaman perpajakan, pengaruh penerapan *e-Registration, e-SPT, e-Filing, e-Billing*, dan pengaruh pemeriksaan pajak terhadap kepatuhan Wajib Pajak Orang Pribadi di KPP Pratama Kudus.

Dalam Penelitian ini populasi yang digunakan adalah seluruh pegawai kantor pajak di kudus. Sampel penelitian ini di ambil sebanyak 100 orang. Analisis data menggunakan analisis regresi berganda

Hasil penelitian ini membuktikan bahwa pengaruh pemahaman perpajakan, pengaruh penerapan *e-SPT, e-Filing, e-Billing*, dan pengaruh pemeriksaan pajak terhadap kepatuhan wajib pajak berpengaruh signifikan dan penerapan *e-Registration* berpengaruh positif, akan tetapi tidak signifikan, jika penerapan *e-Registration* meningkat maka kepatuhan wajib pajak dalam membayar pajak akan tetap atau konstan.

Kata kunci : *Pemahaman perpajakan, penerapan e-Registration, e-SPT, e-Filing, e-Billing*, dan pemeriksaan pajak