

***The Influence of E-Filing Implementation on Individual Taxpayer Compliance
and Service Quality as an Intervening Variable***

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ABSTRACT

This study aims to prove testing the influence of e-Filing implementation on individual taxpayer compliance with tax service quality as an intervening variable. In the context of modernizing the tax system, e-Filing is expected to enhance the efficiency and effectiveness of tax reporting. The method used in this research is a quantitative approach with data collection through Likert scale questionnaires distributed to taxpayers at KPP Pratama Jember. The sampling technique used the random sampling method and obtained a sample of 100 respondents. The research data were analyzed using the Sobel Test with the help of SPSS. The research results show that the implementation of e-filing has a significant impact on taxpayer compliance through service quality as an intervening variable.

Keywords: e-filing implementation, taxpayer compliance, quality of tax services