

## ABSTRACT

Electronic services in the field of taxation is a form of public service that should be a concern of the central government in this case the Directorate General of Taxation. One of the efforts of the Directorate General of Taxation to increase tax compliance is to develop applications that require the taxpayer to be honest in reporting on tax returns, especially for Tax Article 21/26

This study aims to identify and analyze the effect of the application of understanding Tax Article 21/26 to tax compliance with the motivation and knowledge of tax as a moderating variable. The theory used in this study relate understanding of the application of e-SPT, theories of motivation and knowledge of tax. The population of this study is the corporate tax payer who has a workforce of more than 20 people. And collection techniques done with a questionnaire

The results showed that the understanding of the application does not have a significant effect on tax compliance with the tax as a moderating variable knowledge and understanding of the submission of applications significantly influence the taxpayer with motivation as a moderating variable

Key Words: Application Understanding, Motivation, Knowledge Tax, Tax Compliance

