

ABSTRAK

Penelitian ini bertujuan untuk mengetahui persepsi kemudahan, persepsi kegunaan, keamanan dan kerahasiaan, dan kesiapan teknologi informasi, dengan pemahaman internet sebagai variable moderasi terhadap penggunaan *e-filing*. Teknik pengambilan sampel menggunakan *purposive sampling* dengan jumlah sampel yang diambil sebesar 150 responden. Teknik analisis data yang digunakan yaitu uji validitas, uji reliabilitas, uji normalitas, uji koefisien determinasi (R^2) dan regresi linier berganda.

Berdasarkan hasil analisis yang dilakukan, bahwa persepsi kemudahan berpengaruh signifikan positif terhadap minat penggunaan *e-filing* wajib pajak UMKM di Kabupaten Pati, persepsi kegunaan, keamanan dan kerahasiaan, kesiapan teknologi informasi tidak berpengaruh terhadap minat penggunaan *e-filing* wajib pajak UMKM di Kabupaten Pati, Pemahaman internet tidak mampu memoderasi persepsi kemudahan, persepsi kegunaan, keamanan dan kerahasiaan, kesiapan teknologi informasi terhadap minat penggunaan *e-filing* wajib pajak UMKM di Kabupaten Pati.

Katakunci: Persepsi Kemudahan, Persepsi Kegunaan, Keamanan dan Kerahasiaan, Kesiapan Teknologi Informasi, Pemahaman Internet, Minat Penggunaan *E-filing*.

ABSTRACT

This study aims to determine the perceived ease of use, perceived usefulness, security and confidentiality, and readiness of information technology, with the understanding of the internet as a moderating variable on the use of e-filing. The sampling technique used purposive sampling with a sample size of 150 respondents. The data analysis technique used is validity test, reliability test, normality test, determination coefficient test (R^2) and multiple linear regression.

Based on the results of the analysis conducted, that the perception of convenience has significance positive effect on the interest in using e-filing of MSME taxpayers in Pati Regency, perceptions of usefulness, security and confidentiality, readiness of information technology have no effect on the interest in using e-filing of MSME taxpayers in Pati Regency, the internet is not able to moderate perceptions of convenience, perceptions of usefulness, security and confidentiality, readiness of information technology on the interest in using e-filing of MSME taxpayers in Pati Regency.

Keywords: *Perceived Ease, Perceived Usability, Security and Confidentiality, Information Technology Readiness, Understanding the Internet, Interest In Using E-filing.*