

ABSTRACT

This study aims to examine the effect of tax sanctions, awareness of taxpayers and the tax administration system on the compliance of individual taxpayers who are registered at the Jakarta - Kalideres Pramata Tax Service Office. This research belongs to the type of causal research.

The population in this study are individual taxpayers who are registered at the Jakarta -Kalideres Primary Tax Service Office, with data collection using the direct method by distributing questionnaires to taxpayers. The sampling technique uses simple random sampling.

Based on the results of data analysis, it can be concluded that first, there is a significant and positive effect of tax sanctions on tax compliance. Second, there is a significant and positive influence of taxpayer awareness on tax compliance. Third, there is a significant and positive influence on the tax administration system on tax compliance. have a positive and significant effect on individual tax payer compliance.

Keywords: *Modernization Of Tax Administration System, Tax Sanctions, Tax payer Compliance*



ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh modernisasi sistem administrasi perpajakan, sanksi perpajakan terhadap kepatuhan wajib pajak orang pribadi yang terdaftar di Kantor Pelayanan Pajak (KPP) Pramata Jakarta – Palmerah. Penelitian Ini termasuk ke dalam jenis penelitian kausal.

Populasi dalam penelitian ini adalah wajib pajak orang pribadi yang terdaftar di Kantor Pelayanan Pajak Pratama Jakarta –Kalideres, dengan pengumpulan data menggunakan metode langsung dengan menyebarkan kuesioner kepada wajib pajak. Teknik pengambilan sampel menggunakan *simple random sampling*.

Berdasarkan hasil analisis data diambil kesimpulan bahwa pertama, terdapat pengaruh signifikan dan positif Modernisasi Sistem Administrasi Perpajakan terhadap kepatuhan wajib pajak. Kedua, terdapat pengaruh signifikan dan positif Sanksi pajak terhadap kepatuhan wajib pajak.

kata kunci : Modernisasi Sistem Administrasi Perpajakan, Sanksi Perpajakan, Kepatuhan Wajib Pajak

