

AWARENESS, ADMINISTRATION OF MODERN TAXATION AND SOCIALIZATION OF PERSONAL TAX COMPLIANCE (Case Study at KPP Pratama Jakarta Pulogadung)

^{1st} Naila Hairun Nisa, ^{2nd} Merliyana, SE, M.Ak

Sekolah Tinggi Ilmu Ekonomi Indonesia, Jakarta

Jl. Ampera II RT.008 RW.003 No. 69

Kelurahan Rawamangun, Kecamatan, Pulogadung, Jakarta Timur

Nailahairunnisa23@gmail.com, merliyana@stei.ac.id

***Abstract** - This study aims to determine the effect of taxpayer awareness, modern tax administration systems and tax socialization on individual taxpayer compliance registered at KPP Pratama Jakarta Pulogadung.*

The numbers of samples used in this study were 100 respondents from 175.334 individual taxpayers who were registered at KPP Pratama Jakarta Pulogadung calculated based on the slovin formula with the method of determining the sample is the purposive sampling method. Data collection was carried out using a questionnaire. The data analysis technique used is multiple linear regression analysis.

Based on the results of hypothesis testing in this study, it shows that : (1) Taxpayer Awareness has a significant effect on Individual Taxpayer Compliance at KPP Pratama Jakarta Pulogadung, (2) The Modern Tax Administration System has a significant effect on Individual Taxpayer Compliance at KPP Pratama Jakarta Pulogadung, (3) Tax Socialization has a significant effect on Individual Taxpayer Compliance at KPP Pratama Jakarta Pulogadung

***Keywords:** Taxpayer awareness, modern tax administration system, tax socialization, taxpayer compliance.*

***Abstrak**– Penelitian ini bertujuan untuk mengetahui pengaruh kesadaran wajib pajak, sistem administrasi perpajakan modern dan sosialisasi perpajakan terhadap kepatuhan wajib pajak orang pribadi yang terdaftar di KPP Pratama Jakarta Pulogadung.*

*Jumlah sampel yang digunakan dalam penelitian ini adalah sebanyak 100 responden dari 175.334 populasi wajib pajak orang pribadi yang terdaftar di KPP Pratama Jakarta Pulogadung dihitung berdasarkan rumus slovin dengan metode penentuan sampel adalah metode *purposive sampling*. Pengumpulan data dilakukan dengan menggunakan kuesioner. Teknik analisis data yang digunakan adalah analisis regresi linier berganda.*

Berdasarkan hasil pengujian hipotesis pada penelitian ini menunjukkan bahwa : (1) Kesadaran Wajib Pajak berpengaruh signifikan terhadap Kepatuhan Wajib Pajak Orang Pribadi di KPP Pratama Jakarta Pulogadung, (2) Sistem Administrasi Perpajakan Modern berpengaruh signifikan terhadap Kepatuhan Wajib Pajak Orang Pribadi di KPP Pratama Jakarta Pulogadung, (3) Sosialisasi Perpajakan berpengaruh signifikan terhadap Kepatuhan Wajib Pajak Orang Pribadi di KPP Pratama Jakarta Pulogadung.

***Kata kunci :** Kesadaran wajib pajak, sistem administrasi perpajakan modern, sosialisasi perpajakan, Kepatuhan wajib pajak*

I. PRELIMINARY

Taxes have a very important role, namely as a source of revenue to finance development in a country. Given the important role of taxes as a means to finance various kinds of state expenditures, the government, in this case the Directorate General of Taxes, has made various efforts to maximize tax revenue.

The following is data on the number of taxpayers for 2016 - July 2020 which are summarized in the table below:

Table 1.1 Data on the Number of Taxpayers for 2016 - July 2020

Year	Number of WP	Total Taxpayers Pay	Number of Effective WP			Non Effective	Number of SPT Report			Compliance Ratio
			PKP	non-PKP	Total		SPT VAT	SPT Non-VAT	Total	
2016	141404	9570	1231	97042	98273	43131	4860	39759	44619	53.00%
2017	148877	9599	1283	104396	105679	43198	4419	23923	28342	57.00%
2018	156987	8887	1303	102031	103334	53653	17651	72304	89955	56.00%
2019	161456	9175	1373	103309	104682	56774	13402	66659	80061	54.00%
As of July 2020	175334	6275			112387	62947				

Source: Data processed (2020)

Based on data on the number of taxpayers in 2016 - July 2020, the trend tends to increase, while the compliance ratio tends to fluctuate with details in 2016 the compliance ratio was 53%, in 2017 the compliance ratio was 57%, in 2018 the compliance ratio was 56%, in 2019 the compliance ratio was 54 %. This illustrates that the data on the number of taxpayers and the number of taxpayers who pay tend to have not been maximized and have not reached the desired target. So that researchers are interested in conducting this research related to taxpayers

Based on the problems described and the existence of the research gap, the researchers are interested in knowing the extent to which taxpayer awareness, modern tax administration systems and tax socialization affect taxpayer compliance. Therefore, the researcher proposes a research with the title "Awareness, Modern Tax Administration and Socialization of Individual Taxpayer Compliance (Case study at KPP Pratama Jakarta Pulogadung)"

1.1. Formulation of the problem

Based on the background that has been described, the problem formulations in this study are as follows:

1. Does taxpayer awareness affect individual taxpayer compliance at KPP Pratama Jakarta Pulogadung?
2. Does the modern tax administration system affect the compliance of individual taxpayers at KPP Pratama Jakarta Pulogadung?
3. Does the socialization of taxation affect the compliance of individual taxpayers at KPP Pratama Jakarta Pulogadung?

1.2. Research purposes

Based on the formulation of the problems described above, this study aims to:

1. This is to determine whether taxpayer awareness affects individual taxpayer compliance at KPP Pratama Jakarta Pulogadung.
2. This is to find out whether the modern tax administration system affects the compliance of individual taxpayers at KPP Pratama Jakarta Pulogadung.
3. This is to find out whether the socialization of taxation affects the compliance of individual taxpayers at KPP Pratama Jakarta Pulogadung.

II. LITERATURE REVIEW

2.1. Tax

Agoes (2016: 6) defines that taxes are contributions to the state that are owed by those who are obliged to pay them according to law, the point of which is to finance general expenses related to the state's duty to organize the government.

2.2. Taxpayer

Suandy (2015: 3) argues that a taxpayer is an individual or entity which according to the provisions of the taxation legislation is determined to carry out tax obligations, including certain tax collectors or withholders.

2.3. Taxpayer Compliance

Gunadi (2016: 94) explains that taxpayers have the willingness to fulfill their tax obligations in accordance with applicable regulations without the need for examination, thorough investigation, warnings or threats and the application of both legal and administrative sanctions. So the higher the level of truth in calculating and calculating, the accuracy of depositing, and filling in and submitting the Taxpayer's Tax Return (SPT), the higher the level of taxpayer compliance in implementing and fulfilling their tax obligations.

2.4. Taxpayer Awareness

Muliari (2015: 66) states that tax awareness is a condition in which a person knows, recognizes, appreciates and obeys the applicable taxation provisions and has the seriousness and desire to fulfill his obligations to pay taxes.

2.5. Modern Tax Administration System

Pandiangan in Sasmita (2019) explains that tax administration is one of the activities related to administration and services carried out by everyone in an organization in order to exercise rights and obligations in the field of taxation. So the modern tax administration system is a development program in taxation, in this case, the field of administration carried out by the agency concerned in order to maximize tax revenue in a country.

2.6. Tax Socialization

Mustofa (2017: 10) argues that socialization is a general concept which is interpreted as a process in which we learn through interaction with other people, about how to think, feel and act, all of which are very important things in producing effective social participation.

2.7. Relationship between Research Variables

2.7.1. The Influence of Taxpayer Awareness on Individual Taxpayer Compliance

A person can be said to have an awareness of taxpayers, that is, if he knows the existing tax laws and provisions and wants to comply with them, knows the function of taxes for the welfare of the people, calculates, pays, reports taxes on time and voluntarily without coercion (Halawa and Saragih, 2017).

This is in line with previous research conducted by Antari and Supadmi (2019) showing that taxpayer awareness has a significant effect on WPOP compliance. And research by Kowel, et al (2019) states that taxpayer awareness has a significant effect on taxpayer compliance.

2.7.2. The Influence of the Modern Tax Administration System on Individual Taxpayer Compliance

Hutagaol, et al (2017) stated that taxpayer compliance is one of the keys to the success of the government in collecting tax revenue, for this it requires good governance that can be

done by modernizing the tax administration system. To increase taxpayer compliance, it is necessary to make improvements and refinements in the tax administration system.

Sari (2015: 14) explains that this tax modernization can be interpreted as the use of new taxation facilities and infrastructure by taking advantage of developments in science and technology. The spirit of this modernization program is the implementation of good governance, namely the application of a tax administration system that is transparent and accountable, by utilizing a reliable and up-to-date information technology system. Increasing tax revenue through increasing taxpayer compliance can be achieved by making improvements by providing good services to these taxpayers. Service improvement through program of change, law enforcement, and implementation of a better code of conduct must be prioritized so that tax administration can run effectively and efficiently.

This is in line with previous research conducted by Antari and Supadmi (2019) that the modern tax administration system has a significant effect on WPOP compliance. Jaya (2019) states that the tax administration modernization system has a significant effect on taxpayer compliance. It is also in line with research by Qodariah et al. (2019) that the modernization of the tax administration system affects taxpayer compliance at KPP Pratama X in West Java.

2.7.3. The Influence of Taxation Socialization on Individual Taxpayer Compliance

The role of socialization in the context of taxation is very important or what is commonly called tax socialization which is part of an effort to educate the nation's life, namely building society, especially taxpayers who are smart, honest, and truly aware of their role in the development of the nation and state (Rahayu, 2017: 88).

Thus, the higher the socialization of taxation, the higher the compliance of taxpayers in carrying out their tax obligations. This is due to the emergence of awareness of taxpayers in carrying out their tax obligations due to the high socialization of taxation which provides information on the importance of the tax function for the community.

This is in line with previous research conducted by Qodariah et al. (2019) that the socialization of taxation has an effect on taxpayer compliance at KPP Pratama X in West Java. Likewise, Agustini and Widhiyani's research (2019) stated that tax socialization has a significant effect on individual taxpayer compliance.

2.8. Hypothesis Development

Based on the relationship between the variables described above, the authors formulate the following hypothesis:

H1: It is assumed that taxpayer awareness has an effect on individual taxpayer compliance.

H2: It is suspected that the modern tax administration system affects the compliance of individual taxpayers

H3: It is assumed that taxation socialization has an effect on individual taxpayer compliance.

2.9. Framework

Based on the results of exposure to related theories, and review of previous research results, and the relationship between variables that have been described, the conceptual framework in this study can be described as follows:

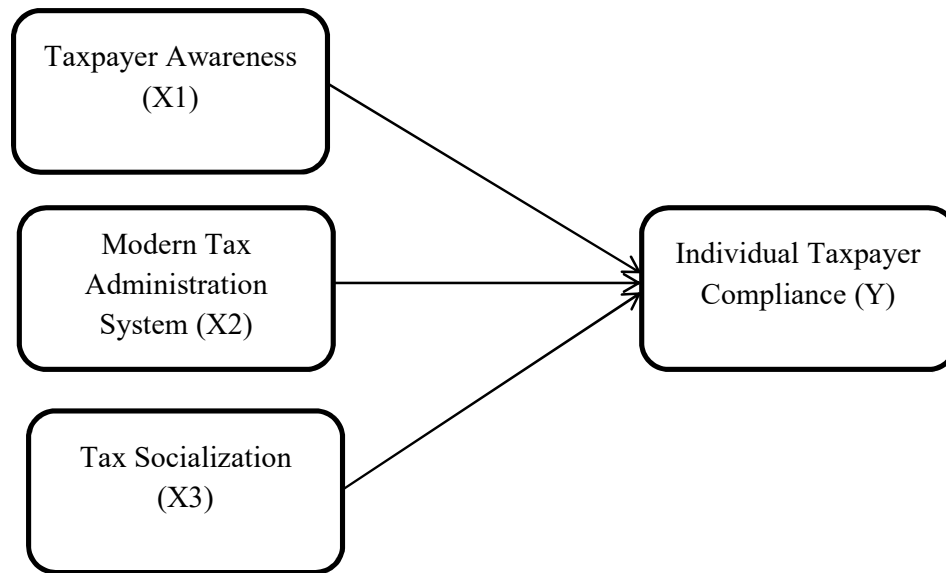


Figure 2.1 Research Conceptual Framework

III. RESEARCH METHOD

3.1. Research Strategy

Creswell (2017: 25) argues that the research strategy is a strategy where the researcher combines the data found from one method with another, this strategy can be done by first interviewing to get qualitative data then followed by quantitative data, in this case using a survey. This study uses a quantitative approach because the observed symptoms are converted into numbers which are analyzed using statistics.

3.2. Population and Sample Research

The general population in this study are all individual taxpayers. The target population is individual taxpayers at KPP Pratama Jakarta Pulogadung as of January-July 2020, namely 175,334 taxpayers.

As for the formula used to determine the number of samples, the slovin formula is used (HuseinUmar, 2018: 141), which is the sample size which is a comparison of the population size with the presentation of leeway, inaccuracy, because sampling can be tolerated or desired. Determination of the number of samples in this study using the Slovin formula, as follows:

$$n = \frac{N}{1 + Ne^2}$$

Information :

n = Sample size

N = Population size

e = The percentage of error rate in sampling that is tolerable or desirable. In this study, researchers used e of 10% with the truth level of 90%.

Based on the formula above, it can be seen that the number of samples that will be used in this study, namely:

$$n = \frac{175.334}{1 + 175.334(0,1)^2} = \frac{175.334}{1 + 17,5334} = \frac{175.334}{18,5334} = 9,466 \text{ round to } 10$$

Based on the results of calculations using the Slovin formula, the sample of this study was 100 taxpayers at KPP Pratama Jakarta Pulogadung.

3.3. Data analysis method

3.3.1. Data Quality Test

3.3.1.1. Validity test

According to Ghozali (2016: 52), the validity test is used for the similarity between the data collected and the data that actually occurs on the object under study, so that valid research results can be obtained. Valid means that the instrument can be used to measure what should be measured. The technique used for the validity test was carried out with the product-moment correlation Pearson. If the value $r_{count} > r_{table}$ means the item is declared valid. Meanwhile, if $r_{count} < r_{table}$ means that the item is declared invalid.

3.3.1.2. Reliability Test

According to Ghozali (2016: 47), the reliability test is used for a questionnaire which is an indicator of a variable or construct. Reliable shows an understanding that an instrument is reliable enough to be used as a data collection tool, because the instrument is good. A trusted instrument, a reliable one will produce reliable data. The technique used to test the reliability is to use the Cronbach Alpha statistical test > 0.60 .

3.3.2 Classic Assumption Test

According to Ghozali (2016: 160), the classical assumption tests used in this study are multicollinearity, autocorrelation, heteroscedasticity and normality tests.

3.3.2.1 Normality Test

According to Ghozali (2016: 105) The normality test aims to test whether in the regression model the confounding or residual variables have a normal distribution. As it is known that the t test and f test assume that the residual value is normally distributed or cannot be seen from the Kolmogorov-Smirnov results. It is said to meet normality if the resulting residual value is greater than 0.05.

3.3.2.2 Multicollinearity Test

According to Ghozali (2016: 105), the multicollinearity test aims to test whether the regression model found a correlation between the independent (independent) variables. A good regression model should not have a correlation between the independent variables. To detect the presence or absence of multicollinearity in the regression model, it can be seen from the tolerance value and variance inflation factor (VIF) values. The cut off value that is commonly used to indicate the presence of multicollinearity is a tolerance value > 0.01 or equal to the VIF value < 10 .

3.3.2.3 Heteroscedasticity Test

To detect heteroscedasticity is to look at the presence or absence of a certain pattern on the scatter plot graph. Underlying the decision making are:

- a. If there is a certain pattern such as dots that form a regular pattern (waves, widened then narrowed) then there is a problem of heteroscedasticity.
- b. If there is a clear pattern such as dots that spread above and below the zero on the Y axis, then there is no heteroscedasticity problem (Ghozali, 2016: 69). A good regression model is a regression model that is free from heteroscedasticity problems.

3.3.3 Multiple Linear Regression Analysis

According to SofatSilaen (2018: 213) multiple linear regression analysis is used when the researcher aims to predict changes in the dependent variable described and connected by two or more independent variables as manipulated predictive factors. The general forms of this equation include:

$$Y = a + \beta_1KS + \beta_2SAPM + \beta_3SP + e$$

Information :

Y = Dependent variable (individual taxpayer compliance)

a = Constant

- β_1 = Taxpayer Awareness regression coefficient
KS = Taxpayer Awareness
 β_2 = Modern Tax Administration System regression coefficient
SAPM = Modern Tax Administration System
 β_3 = Tax Socialization regression coefficient
SP = Tax Socialization
e = Error

3.3.4 Coefficient of Determination (R²)

According to Ghozali (2016: 97) The coefficient of determination (R²) measures how far the model's ability to explain variations in the dependent variable. The coefficient of determination is between zero and one. The small value of R² means that the ability of the independent variables to explain the variation in the dependent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict the variation in the dependent variable.

3.3.5 Hypothesis Testing

3.3.5.1 t test (Partial Test)

According to SyaifulBahri (2018: 194) The t test is a test used to test the hypothesis of the effect of the independent variable (X) individually on the dependent variable (Y).

The hypothesis formula in the t test in this study is:

1. First hypothesis
H₀: There is no influence of taxpayer awareness variables on individual taxpayer compliance.
H₁: There is a variable effect of taxpayer awareness on individual taxpayer compliance.
T test decision criteria, using significant probability numbers:
If sig > 0.05 then H₀ is accepted and H₁ is rejected.
If sig < 0.05 then H₀ is rejected and H₁ is accepted.
2. Second hypothesis
H₀: There is no influence of modern tax administration system variables on individual taxpayer compliance.
H₂: There is a variable effect of the modern tax administration system on individual taxpayer compliance.
If sig > 0.05 then H₀ is accepted and H₂ is rejected.
If sig < 0.05 then H₀ is rejected and H₂ is accepted.
3. The third hypothesis
H₀: There is no influence of tax socialization variables on individual taxpayer compliance.
H₃: There is a variable influence of tax socialization on individual taxpayer compliance.
If sig > 0.05 then H₀ is accepted and H₃ is rejected
If sig < 0.05 then H₀ is rejected and H₃ is accepted

IV. RESULTS AND DISCUSSION

4.1. Description of Research Object

Tax Service Office (KPP) is a work unit of the Directorate General of Taxes (DGT) that carries out all tax services to the public. As a DGT agency, KPP is directly related to taxpayers. DGT is very relied on by the DGT in providing services to taxpayers to collect tax revenue in their respective work areas. The Jakarta Pulogadung Pratama Tax Service Office (KPP) is one of the DGT implementing elements which has the main task of carrying out service functions, administrative supervision, and simple examinations of taxpayers in the areas of Income Tax, Value Added Tax and Income Tax on Luxury Goods, PBB, BPHTB. , and other Indirect Taxes within their jurisdiction based on the prevailing laws and regulations

4.2 Descriptive Respondents

This research is categorized in survey research because the data obtained uses an instrument in the form of a questionnaire that has been distributed. Respondents in this study are individual taxpayers registered at KPP Pratama Jakarta Pulogadung. Researchers collected data during the July 2020 period by distributing research questionnaires via the google form link to respondents.

In this study, 117 questionnaires were distributed to respondents with 100 questionnaires that could be processed as follows:

Table 4.1

No.	Information	total	Percentage (%)
1	Number of questionnaires distributed	117	100%
2	Number of questionnaires that were not returned	17	14.53%
3	Number of questionnaires that can be processed	100	85.47%

Source: Primary data processed by researchers (2020)

This research is supported by the participation of individual taxpayers who are registered at KPP Pratama Jakarta Pulogadung. The following are the characteristics of the respondents which are divided into several groups, namely according to gender, age, length of time as taxpayers, latest education, monthly income and occupation which are described as follows.

4.2.1 Characteristics of Respondents by Gender

The following are the characteristics of respondents based on gender, which are summarized in the table below:

Table 4.2

Characteristics of respondents based on gender

Gender	total	Percentage
Male	21	21%
Women	79	79%
total	100	100%

Source: Data processed (2020)

Based on Table 4.2, the individual taxpayers at KPP Pratama Jakarta Pulogadung were 100 people, with 21 male taxpayers less than 79 female taxpayers. This illustrates that most of the women taxpayers routinely take care of taxes and pay taxes, so that when distributing questionnaires via google form they are more willing to help fill out the researcher questionnaire.

4.2.2 Characteristics of Respondents by Age:

Table 4.3

Characteristics of respondents based on age

Age	total	Percentage
18-24 years	88	88%
25 - 35 years	10	10%
36 - 45 years	0	0%
> 46 years	2	2%
total	100	100%

Source: Data processed (2020)

Based on Table 4.3, the individual taxpayers at KPP Pratama Jakarta Pulogadung were 100 people, 88 people aged 18-24, 10 people aged 25-35 and 2 people > 46 years old. This illustrates that taxpayers at the age of 18-24 years tend to still have enthusiasm in paying their taxes and at that age they usually already have a personal NPWP, so that when

distributing questionnaires via google form the most dominant taxpayers are aged 18-24 years.

4.2.3 Characteristics of Respondents Based on Length of Time as Taxpayers

The following are the characteristics of respondents based on the length of time they were taxpayers, which are summarized in the table below:

Table 4.4
Characteristics of respondents based on the length of the taxpayer

Old Taxpayer	total	Percentage
12 years old	43	43%
3 - 4 years	29	29%
> 4 years	28	28%
total	100	100%

Source: Data processed (2020)

Based on Table 4.4, the individual taxpayers at KPP Pratama Jakarta Pulogadung were 100 people, 43 people for 1-2 years, 29 people for 3-4 years and 29 taxpayers for > 4 years. 28 people. This illustrates that the length of taxpayers is 1-2 years because most taxpayers are students and students, so that when distributing questionnaires via google form the most dominant taxpayers are 1-2 years.

4.2.4 Characteristics of Respondents Based on Last Education Level

The following are the characteristics of respondents based on their latest education level, which are summarized in the table below:

Table 4.5
Characteristics of respondents based on the latest education level

Level of education	total	Percentage
SMA / SMK equivalent	65	65%
Diploma	9	9%
Bachelor	26	26%
Masters	0	0%
total	100	100%

Source: Data processed (2020)

Based on Table 4.5, the individual taxpayers at KPP Pratama Jakarta Pulogadung were 100 people, for high school / vocational school education as many as 65 people, 9 people for Diploma education and 26 for undergraduate education. This illustrates that taxpayers with high school / vocational school education and equivalent are more dominant because most of the respondents are students who have just graduated from school and are directly looking for work or active students who are also working so that most of the new respondents register themselves as taxpayers. So that at the time of distributing questionnaires via google form the most dominant is SMA / SMK Equivalent.

4.2.5 Characteristics of Respondents Based on Monthly Income

The following are the characteristics of respondents based on monthly income, which are summarized in the table below:

Table 4.6
Characteristics of respondents based on monthly income

Income per month	total	Percentage
3 ≤ 5 million	74	74%
5 ≤ 8 million	20	20%
8 ≤ 10 million	5	5%
≥ 10 million	1	1%
total	100	100%

Source: Data processed (2020)

Based on Table 4.6, the individual taxpayers at KPP Pratama Jakarta Pulogadung who are respondents are 100 people, for monthly income $3 \leq 5$ million as many as 74 taxpayers, for monthly income $5 \leq 8$ million as many as 20 taxpayers, for monthly income $8 \leq 10$ million as many as 5 taxpayers and for monthly income ≥ 10 million as many as 1 taxpayer. This illustrates that the taxpayer has an income of around $3 \leq 5$ million, because the taxpayer just has a private job or has a side business, which is generally done by students and university students, so that when distributing questionnaires via google form it is more dominant with an income of around $3 \leq 5$ million.

4.2.6 Characteristics of Respondents by Occupation

Table 4.7

Respondent characteristics based on occupation

Profession	total	Percentage
Private employees	83	83%
entrepreneur	5	5%
Others	12	12%
total	100	100%

Source: Data processed (2020)

Based on Table 4.7, the individual taxpayers at KPP Pratama Jakarta Pulogadung were 100 people, 83 people for private employee jobs, 5 self-employed people and 12 others. This illustrates that taxpayers who have jobs as private employees because these respondents work in the morning, when they come home in the afternoon to continue studying at their respective universities, so that when distributing questionnaires via google form they are more dominant as private employees.

4.3 Data Quality Test Results

4.3.1 Validity Test Results

Valid research is the result of research that has similarities between the collected data and the data that actually occurs on the object under study. The data validity test is needed to measure the validity of a list of questions or a questionnaire. Valid shows the degree of consistency between the data that actually occurs on the object and the data that the researcher can collect (Sugiyono, 2016: 109).

Testing the validity of this data is done by comparing the rcount value with the rtable value. For degree of freedom = $n - 2$ where n is the sample. In this case it can be calculated that the df is $100 - 2 = 98$ or $df = 98$ with an alpha value of 0.05, the obtained r table = 0.1966. To find the validity value of an item, the correlation between the item score and the total item score is used. If the coefficient is the same or above the r table then the item is declared valid, but if the correlation value is below the r table then the item is declared invalid.

Based on the data collected from 100 respondents, there are 8 research questions from the taxpayer awareness variable (X1), and the results of the validity test can be seen in the following table:

Table 4.8

Taxpayer Awareness Validity Test Results (X1)

No. Item	Rhitung value	Rtabel value	Conclusion
1	0.837	0.1966	Valid
2	0.827	0.1966	Valid
3	0.848	0.1966	Valid
4	0.821	0.1966	Valid
5	0.836	0.1966	Valid
6	0.841	0.1966	Valid
7	0.834	0.1966	Valid
8	0.818	0.1966	Valid

Source: Data processed (2020)

Based on the table above, all items of taxpayer awareness variable question (X1) are between 0.818 - 0.848. So all statement items contained in the taxpayer awareness variable can be declared valid, because all of them are greater than 0.1966 ($r_{count} > r_{tabel}$). Thus, all statements on the taxpayer awareness variable deserve to be carried out further statistical tests because the acquisition of r count is greater than r table.

Table 4.9
Test Results of the Validity of the Modern Tax Administration System (X2)

No. Item	Rhitung value	Rtabel value	Conclusion
1	0.796	0.1966	Valid
2	0.768	0.1966	Valid
3	0.779	0.1966	Valid
4	0.760	0.1966	Valid
5	0.808	0.1966	Valid
6	0.766	0.1966	Valid
7	0.757	0.1966	Valid
8	0.737	0.1966	Valid

Source: Data processed (2020)

Based on the table above, all question items of the modern tax administration system variable (X2) are between 0.737 - 0.808. Thus, all statement items contained in the modern tax administration system variables can be declared valid, because all of them have a value greater than 0.1966 ($r_{count} > r_{tabel}$). Thus, all statements on the variables of the modern tax administration system are appropriate for further statistical tests, namely the reliability test, because the r_{count} is more different from the r table.

Table 4.10
Results of Tax Socialization Validity Test (X3)

No. Item	Rhitung value	Rtabel value	Conclusion
1	0.703	0.1966	Valid
2	0.703	0.1966	Valid
3	0.711	0.1966	Valid
4	0.731	0.1966	Valid
5	0.725	0.1966	Valid
6	0.741	0.1966	Valid
7	0.726	0.1966	Valid
8	0.735	0.1966	Valid
9	0.694	0.1966	Valid
10	0.709	0.1966	Valid
11	0.765	0.1966	Valid
12	0.710	0.1966	Valid

Source: Data processed (2020)

Based on the table above, all items of the tax socialization variable question (X3) are between 0.694 - 0.765. Thus, all statement items contained in the tax socialization variable can be declared valid, because they have a value greater than 0.1966 ($r_{count} > r_{tabel}$). Thus, all statements on the tax socialization variable are appropriate for further statistical tests, namely reliability tests.

The 4 research questions from the individual taxpayer compliance variable (Y) and the results of the validity test can be seen in the following table:

Table 4.11
Taxpayer Compliance Validity Test Results (Y)

No. Item	Rhitung value	Rtabel value	Conclusion
1	0.736	0.1966	Valid
2	0.820	0.1966	Valid

3	0.736	0.1966	Valid
4	0.819	0.1966	Valid

Source: Data processed (2020)

Based on the table above, all items of the taxpayer compliance variable question (Y) are between 0.736 - 0.820. Thus all statement items contained in the taxpayer compliance variable can be declared valid, because all have a value greater than 0.1966 ($r_{count} > r_{tabel}$). Data that has been said to be valid, then the data will enter the next test, namely reliability to find out whether the data is reliable or not.

4.3.2 Reliability Test Results

According to Ghozali (2016: 45-46) reliability is actually a tool for measuring a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if someone's answer to a question is consistent or stable over time. Then the Cronbach Alpha value is compared with the value 0.60 product moment. If the Cronbach Alpha value is greater than 0.60 then the instrument is declared reliable.

Table 4.12
Reliability Test Results

Variable	Cronbach Alpha	Provisions	N Of Items	Information
Taxpayer Awareness (X1)	0.937	0.60	8	Reliable
Modern Tax Administration System (X2)	0.901	0.60	8	Reliable
Tax Socialization (X3)	0.915	0.60	12	Reliable
Taxpayer Compliance (Y)	0.778	0.60	4	Reliable

Source: Data processed (2020)

Based on the results of these calculations, the variable taxpayer awareness, modern tax administration system, tax socialization and taxpayer compliance can be declared reliable, because all have a value greater than 0.60. This shows that all the variables in this study are reliable and each statement item used as a research instrument is able to obtain consistent data, which means that if the statement is submitted again, an answer that is relatively the same as the previous answer will be obtained.

4.4 Classical Assumption Test Results

4.4.1 Normality Test Results

The normality test is carried out to test whether in the regression model the dependent variable and the independent variable both have a normal distribution or not (Ghozali, 2016: 154). Regression models are good if they have normal or near normal residual values. The data normality test is used to determine normal data, namely by using the one sample Kolmogorov test with a significant value greater than 0.05. The results of the normality test can be seen in the following table:

Table 4.13
Data Normality Test Results (one sample Kolmogorov Smirnov)
One Sample Kolmogorov –Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters, b	Mean	,000000
	Std. Deviation	1,39525510
Most Extreme Differences	Absolute	,069
	Positive	,069
	Negative	-,043
Statistical Test		,069

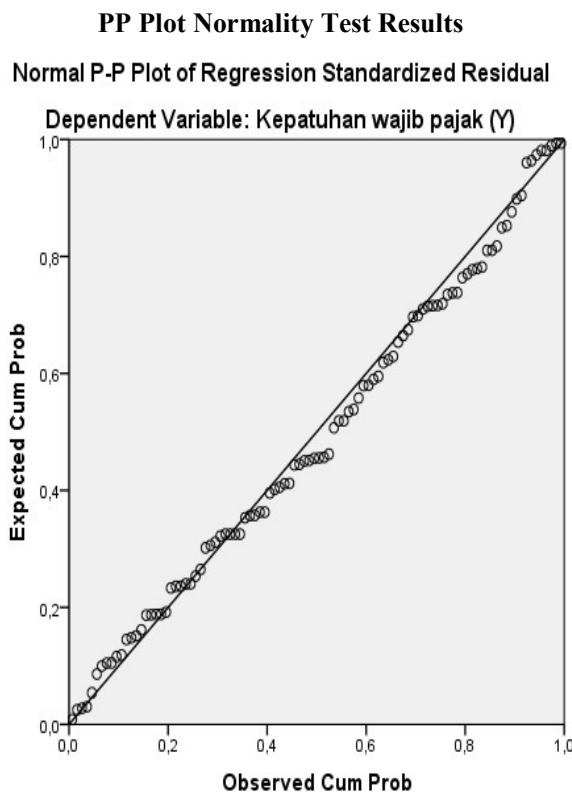
Asymp. Sig. (2-tailed)	, 200c, d
a. Test distribution is Normal.	
b. Calculated from data.	
c. Lilliefors Significance Correction.	
d. This is a lower bound of the true significance.	

Source: Data processed (2020)

Based on the table, it can be seen that Asymp. Sig (2-tailed) is 0.200, which means the Asymp value. Sig is greater than 0.05 ($0.200 > 0.05$), this means that the data variations in this study have been normally distributed.

Thus the normality test can be described by graphical analysis, the analysis to be used in this study with a normal probability plot (scatterplot) graph, with a normal probability plot graph, the data is said to be normally distributed, if the data (points) spread around the diagonal line and follow the direction of the line. diagonal or histogram graph, whereas if the data (points) are said to be not normally distributed, if the data spreads far from the direction of the line or does not follow the diagonal or histogram graph, which can be explained in the following figure:

Figure 4.1



Source: Data processed (2020)

Based on the graphic display in Figure 4.1, it can be seen that the data (dots) are spread around the diagonal line (not spread far from the diagonal line, so it can be said that the data is normally distributed).

4.4.2 Multicollinearity Test Results

Multicollinearity test aims to test whether the regression model found a correlation between independent variables (independent). A good regression model should not have correlation between the independent variables. To determine the presence or absence of multicollinearity, it can be seen from the Tolerance and Variance Inflation Factor (VIF)

values. If the tolerance value <0.10 and $VIF > 10$, it means multicollinearity occurs. If the tolerance value is > 0.10 and $VIF < 10$, it means that there is no multicollinearity (Ghozali, 2016: 104). The results of the multicollinearity test can be seen in the following table:

Table 4.14
Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Taxpayer awareness (X1)	,376	2,656
	Modern tax administration system (X2)	,249	4,014
	Tax socialization (X3)	,348	2,877

a. Dependent Variable: Taxpayer compliance (Y)

Source: Data processed (2020)

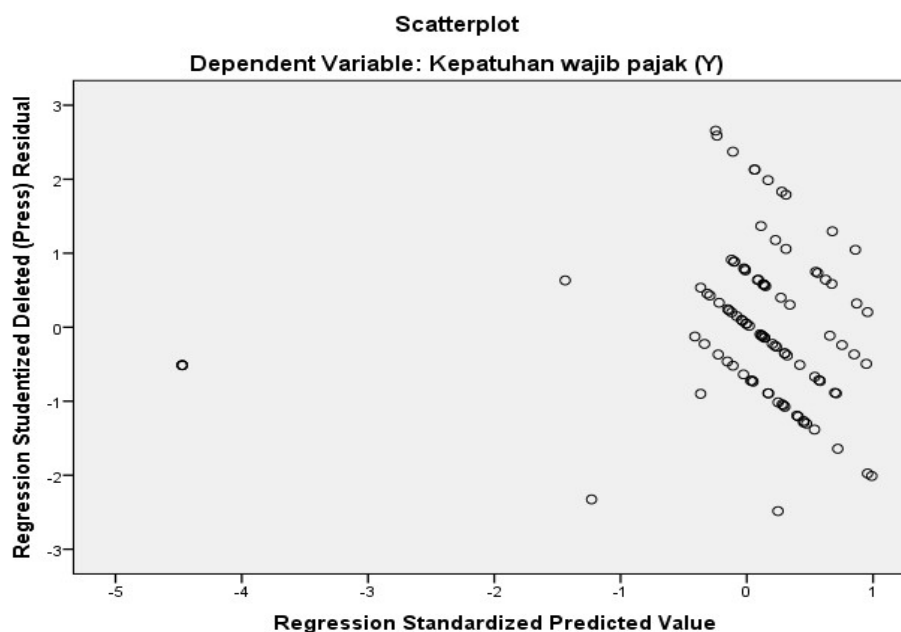
Based on the table above, taxpayer awareness obtained a tolerance value of 0.376 and a VIF value of 2.656, modern tax administration systems obtained a tolerance value of 0.249 and a VIF value of 4.014 and tax socialization obtained a tolerance value of 0.348 and a VIF value of 2.877, this means that if the tolerance value is greater than the number 0, 10 and VIF is smaller than number 10, so the data in this study did not occur multicollinearity or there was no data deviation. Thus overall the variables used in this study were no data deviations, so that further statistical tests could be carried out.

4.4.3 Heteroscedasticity Test Results

According to Ghozali (2016: 139) that the heteroscedasticity test aims to test whether in the regression model there is an inequality of variants from the residuals of one observation to another. If the variance of the residuals from one observation to another is fixed, it is called homoscedasticity and if it is different it is called heteroscedasticity. The regression equation is good if it does not occur, otherwise heteroscedasticity occurs.

How to predict heteroscedasticity is by looking at the scatterplot graph numbers. The results of the heteroscedasticity test can be seen in the following figure, namely:

Figure 4.2
Heteroscedasticity Test Results (Scatterplot)



Source: Data processed (2020)

The criteria for making analytical decisions from the heteroscedasticity test are as follows:

1. If there is a certain pattern, such as the dots that will form a certain regular pattern (wavy, widened then narrowed), it indicates heteroscedasticity has occurred.
2. If there is no clear pattern, and the dots spread above and below the number 0 on the Y axis, there is no heteroscedasticity.

Based on Figure 4.2 above, it can be seen that the dots spread above the number 0 and below the number 0, meaning that the data in this study does not occur heteroscedasticity, which means that the data does not occur deviation.

4.5 Multiple Linear Regression Test Results

Multiple linear regression analysis model is used to determine the extent of influence between the independent variables and the dependent variable. In this case the test is carried out to see the effect of the three independent variables (taxpayer awareness, modern tax administration system and tax socialization) on the dependent variable (taxpayer compliance). The test results can be seen in the table below:

Table 4.15
Multiple Linear Regression Test Results

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1,124	,952		1,180	,241		
	Taxpayer awareness (X1)	,141	,045	,315	3,148	,002	,376	2,656
	Modern tax administration system (X2)	,179	,064	,340	2,771	,007	,249	4,014
	Tax socialization (X3)	,080	,039	,215	2,064	,042	,348	2,877

a. Dependent Variable: Taxpayer compliance (Y)

Source: Data processed (2020)

From the above calculations, the value of the multiple linear regression equation is obtained as follows:

$$Y = a + \beta_1 KS + \beta_2 SAPM + \beta_3 SP + e$$

$$KWP = 1.124 + 0.141 KS + 0.179 SAPM + 0.080 SP + e$$

Information :

a = Constant

KWP = Individual Taxpayer Compliance

KS = Taxpayer Awareness

SAPM = Modern Tax Administration System

SP = Tax Socialization

Based on the regression equation above, it can be interpreted as follows:

1. The constant coefficient is 1.124, this means that if the taxpayer awareness variable (X1), modern tax administration system (X2) and tax socialization (X3) have a value of 0 (zero), the individual taxpayer compliance (Y) is 1.124.
2. The regression coefficient of the Taxpayer Awareness variable (X1) is 0.141, meaning that if the taxpayer awareness variable has increased by 1 unit and the other variables have a fixed value, then taxpayer compliance (Y) will increase by 0.141. The coefficient is positive, meaning that taxpayer awareness has a positive effect on individual taxpayer compliance, the higher the taxpayer awareness, the more taxpayer compliance increases.

3. The regression coefficient of the modern tax administration system variable (X2) is 0.179, which means that if the modern tax administration system variable has increased by 1 unit and the other variables are fixed in value, then taxpayer compliance (Y) will increase by 0.179. The coefficient is positive, meaning that the modern tax administration system has a positive effect on individual taxpayer compliance, the higher the modern tax administration system, the more taxpayer compliance will be.
4. The regression coefficient of the tax socialization variable (X3) is 0.080, meaning that if the tax socialization variable has increased by 1 unit and the other variables are constant, then taxpayer compliance (Y) will increase by 0.080. The coefficient is positive, meaning that tax socialization has a positive effect on individual taxpayer compliance, the higher the taxation socialization, the more taxpayer compliance will be.

4.6 Test Results of the Coefficient of Determination (R2)

The coefficient of determination is carried out to measure how far the ability of the independent variable, namely taxpayer awareness, modern tax administration system and taxation socialization, in explaining the dependent variable, namely taxpayer compliance. The coefficient of determination is between zero and one. The small value of R2 means that the ability of the independent variables to explain the variation in the dependent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict the variation in the dependent variable. The results of the determination coefficient test are as follows:

Table 4.16
Result of Determination Coefficient Test (R2)

Model Summary b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,799a	,639	,628	1,41689	2,389
a. Predictors: (Constant), Tax socialization (X3), Taxpayer awareness (X1), Modern tax administration system (X2)					
b. Dependent Variable: Taxpayer compliance (Y)					

Source: Data processed (2020)

Based on the results of table 4:16 above, shows the results of the Adjusted R Square coefficient of determination of 0.628 in other words, this shows that taxpayer awareness, modern tax administration systems and tax socialization are able to explain variations in taxpayer compliance, namely 62.8% while the rest are 37.2% is explained by other factors not included in the research model.

4.7 Hypothesis Test Results (t test)

The t test or partial test is a test of the regression coefficient of each independent variable on the dependent variable, this test is useful for knowing how much influence the independent variable has on the dependent effect. The tcount value obtained from the test results is then compared with the t table. If tcount > ttable then Ha is accepted, and if tcount < ttable then Ha is rejected. The correlation coefficient that has been obtained is tested using a significance rate of 5% (0.05). The results of the t test can be seen in the following table 4:17:

Table 4.17
Hypothesis Test Results

Coefficientsa							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF

1	(Constant)	1,124	, 952		1,180	, 241		
	Taxpayer awareness (X1)	, 141	, 045	, 315	3,148	, 002	, 376	2,656
	Modern tax administration system (X2)	, 179	, 064	, 340	2,771	, 007	, 249	4,014
	Tax socialization (X3)	, 080	, 039	, 215	2,064	, 042	, 348	2,877

a. Dependent Variable: Taxpayer compliance (Y)

Source: Data processed (2020)

Based on the results of data processing that has been done, it can be concluded that:

1. The effect of taxpayer awareness (X1) on individual taxpayer compliance (Y)
 The taxpayer awareness variable has a significance level of 0.002 which means it is smaller than 0.05 with a tcount of 3.148 > t table 1.984 so that tcount > ttable, then H0 is rejected and H1 is accepted, which means that partially there is a significant effect of taxpayer awareness on mandatory compliance. personal tax at KPP Pratama Jakarta Pulogadung.
 This shows that if the taxpayer's awareness is high, it will tend to increase the reporting compliance of individual taxpayers. The results of this study are in line with previous research conducted by Antari and Supadmi (2019) that taxpayer awareness has a positive and significant effect on individual taxpayer compliance. Likewise, it is also strengthened by research by Kowel et al. (2019) that taxpayer awareness has a significant effect on taxpayer compliance.
2. The influence of the modern tax administration system (X2) on individual taxpayer compliance (Y)
 The modern tax administration system variable has a significance level of 0.007 which means that it is smaller than 0.05 with a tcount of 2.771 > t table 1.984 so that tcount > ttable, then H0 is rejected so that H2 is accepted, which means that partially there is a significant effect of the modern tax administration system on individual taxpayer compliance at KPP Pratama Jakarta Pulogadung.
 This shows that if the tax administration system is implemented properly, it will tend to increase the reporting compliance of individual taxpayers. The results of this study are in line with previous research conducted by Antari and Supadmi (2019) that the modern tax administration system has a positive and significant effect on individual taxpayer compliance. Also reinforced by Jaya's research (2019) shows that the tax administration modernization system has a significant effect on taxpayer compliance. Other research is reinforced by Qodariah et al (2019) that the modernization of the tax administration system has a simultaneous effect on taxpayer compliance.
3. The effect of tax socialization (X3) on individual taxpayer compliance (Y)
 The tax socialization variable has a significance level of 0.042 which means it is smaller than 0.05 with a tcount of 2.064 > t table 1.984 so that tcount > ttable, then H0 is rejected so that H3 is accepted, which means that partially there is a significant effect of tax socialization on taxpayer compliance. at KPP Pratama Jakarta Pulogadung.
 This is in line with previous research conducted by Agustini and Widhiyani (2019) that tax socialization has a positive and significant effect on individual taxpayer compliance.

4.8 Discussion

4.8.1 Effect of taxpayer awareness on individual taxpayer compliance

Based on the results of data processing using multiple linear regression analysis, it is known that the regression coefficient between taxpayer awareness of taxpayer compliance is 0.141 which means that if the taxpayer's awareness increases by 1 unit and other variables are fixed in value, individual taxpayer compliance will experience an increase of 0.141. Based on the results of the t test or partial test that has been done, it was found that the taxpayer awareness variable obtained a t-count value of 3.148 with a significance value of 0.002. While the t table value shows 1.984 when compared to the t table value, the t value is greater than the t table value, namely $3.148 > 1.984$ and the significance value is smaller than 0.

Based on the results of the tests that have been done, the first hypothesis (H1) is accepted because it is proven by the research that has been done. The results of respondents to research questionnaires distributed by researchers for taxpayer awareness variables, get the lowest score, namely related to tax knowledge indicators in "knowing the functions and benefits of taxes used to finance state development and public facilities for the community". To achieve the tax revenue target, it is necessary to have the awareness of taxpayers in carrying out their tax obligations. Taxpayer awareness can be seen from the seriousness of taxpayers in fulfilling their tax obligations which is aimed at the taxpayer's understanding of the tax function and the seriousness of taxpayers in paying and reporting their taxes. According to Muliari (2015: 66) awareness of taxation is a condition in which a person knows, respects and obeys the applicable taxation provisions and has the seriousness and desire to fulfill his obligations in paying taxes. The positive assessment of taxpayers on the implementation of state functions by the government will move people to fulfill their obligations to pay taxes. Therefore, taxpayer awareness of taxation is needed to increase taxpayer compliance.

This is in line with previous research conducted by Dewi and Merkusiwati (2018) that taxpayer awareness has a positive effect on reporting compliance of individual taxpayers. This shows that if the taxpayer's awareness is high, it will tend to increase the reporting compliance of individual taxpayers. This is also strengthened by Yuliadi's research (2017) that taxpayer awareness has a significant effect on individual taxpayer compliance.

4.8.2 Effect of modern tax administration system on taxpayer compliance

Based on the results of data processing using multiple linear regression analysis test tools, it is known that the regression coefficient between the modern tax administration system on taxpayer compliance is 0.179 which means that if the modern tax administration system has increased by 1 unit and the other variables are fixed, the individual taxpayer compliance will be has increased by 0.179. Based on the results of the t test or partial test that has been done, it was found that the modern tax administration system variable obtained a t-count of 2.771 with a significance value of 0.007. While the t-table value shows 1.984 when compared to the t-table value, the t-value is greater than the t-table value, namely $2.771 > 1.984$ and the significance value is smaller than 0.

Based on the results of the tests that have been done, the second hypothesis (H2) is accepted because it is proven by the research that has been done. The results of respondents to research questionnaires distributed by researchers for variables of modern tax administration systems, get the lowest score, namely related to indicators of organizational structure in "the payment system and KPP tax reporting system can be completed quickly". The modern tax administration system is showing one of the advances in the latest technology, including through the development of the Tax Information System through a functional approach to an Integrated Tax Administration System controlled by a case management system and services on an e-system basis. In the course of the existing tax administration system, the government strives to continue to provide the best service so that taxpayers know and understand the obligations that must be carried out. In this era of globalization, technology really controls all aspects of human wants and needs. With the

help of advanced technology, the existing tax administration system must be modernized immediately. In implementing a modern tax administration system, it is hoped that it can improve taxation services to the taxpayer community so that it can boost the level of taxpayer compliance (Sasmita, 2019). the existing tax administration system must be modernized immediately. In implementing a modern tax administration system, it is hoped that it can improve taxation services to the taxpayer community so that it can boost the level of taxpayer compliance (Sasmita, 2019). the existing tax administration system must be modernized immediately. In implementing a modern tax administration system, it is hoped that it can improve taxation services to the taxpayer community so that it can boost the level of taxpayer compliance (Sasmita, 2019).

This is in line with previous research conducted by Antari and Supadmi (2019) that the modern tax administration system has a positive and significant effect on individual taxpayer compliance. This shows that if the tax administration system is implemented properly, it will tend to increase the reporting compliance of individual taxpayers. And supported by Jaya's research (2019) that the tax administration modernization system has a significant effect on taxpayer compliance.

4.8.3 Influence of tax socialization on taxpayer compliance

Based on the results of data processing using multiple linear regression analysis, it is known that the regression coefficient between the socialization of taxation and taxpayer compliance is 0.080, which means that if the socialization of taxation has increased by 1 unit and other variables have a fixed value, the individual taxpayer compliance will increase by 0.080. Based on the results of the t test or partial test that has been done, it was found that the tax socialization variable obtained a t-count value of 2.064 with a significance value of 0.042. While the t table value shows 1.984 when compared to the t table value, the t value is greater than the t table value, namely $2.064 > 1.984$ and the significance value is smaller than 0.

Based on the results of the tests that have been done, the third hypothesis (H3) is accepted because it is proven by the research conducted. The results of respondents to research questionnaires distributed by researchers for tax socialization variables, get the lowest score, which is related to indicators of extension activities in "knowing how to fill out SPT correctly, make financial reports, and how to pay taxes correctly". Socialization is an integral part of efforts to increase the number of taxpayers. This tax counseling activity also has a big role in the success of increasing tax revenues. As stated by the Director General of Taxes that instilling an understanding and understanding of taxes can be started from the environment of one's own closest family, extending to neighbors, then in certain forums and mass organizations through socialization. The high intensity of information received by the community can slowly change the mindset of the community about taxes in a positive direction (Susanto, in Naufal and Setiawan, 2018). Tax education and socialization is one of the most important strategies in disseminating knowledge and the important role of taxes. This is in line with the research conducted by Dewi and Ginanjar (2016) that tax socialization has a positive effect on taxpayer compliance. And reinforced by research conducted by Agustini and Widhiyani (2019) that tax socialization has a positive and significant effect on individual taxpayer compliance. can slowly change the mindset of society about taxes in a positive direction (Susanto, in Naufal and Setiawan, 2018). Tax education and socialization is one of the most important strategies in disseminating knowledge and the important role of taxes. This is in line with the research conducted by Dewi and Ginanjar (2016) that tax socialization has a positive effect on taxpayer compliance. And reinforced by research conducted by Agustini and Widhiyani (2019) that tax socialization has a positive and significant effect on individual taxpayer compliance. can slowly change the mindset of society about taxes in a positive direction (Susanto, in Naufal and Setiawan, 2018). Tax education and socialization is one of the most important strategies in disseminating knowledge and the important role of taxes. This is in line with the research conducted by Dewi and Ginanjar (2016) that tax socialization has a

positive effect on taxpayer compliance. And reinforced by research conducted by Agustini and Widhiyani (2019) that tax socialization has a positive and significant effect on individual taxpayer compliance. Tax education and socialization is one of the most important strategies in disseminating knowledge and the important role of taxes. This is in line with the research conducted by Dewi and Ginanjar (2016) that tax socialization has a positive effect on taxpayer compliance. And it is reinforced by research conducted by Agustini and Widhiyani (2019) that tax socialization has a positive and significant effect on individual taxpayer compliance. Tax counseling and socialization is one of the most important strategies in disseminating knowledge and the important role of taxes. This is in line with research conducted by Dewi and Ginanjar (2016) that tax socialization has a positive effect on taxpayer compliance. And it is reinforced by research conducted by Agustini and Widhiyani (2019) that tax socialization has a positive and significant effect on individual taxpayer compliance.

V. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

Based on the results of the analysis and discussion of the influence of Taxpayer Awareness, Modern Tax Administration Systems and Tax Socialization on Individual Taxpayer Compliance at the Jakarta Pulogadung Pratama Tax Service Office, the following conclusions can be drawn:

1. Partially, taxpayer awareness has a significant effect on individual taxpayer compliance at KPP Pratama Jakarta Pulogadung. Based on the results of testing the regression coefficient for the taxpayer awareness variable, the value shows that taxpayers at KPP Pratama Jakarta Pulogadung have a good level of awareness where they understand and are aware of taxation and have a seriousness to fulfill their obligations. That way, it will increase tax revenue at KPP Pratama Jakarta Pulogadung.
2. Partially, the modern tax administration system has a significant effect on individual taxpayer compliance at KPP Pratama Jakarta Pulogadung. Based on the results of testing the regression coefficients for the variables of the modern tax administration system, a value is obtained which shows that the modern tax administration system makes it easier for taxpayers to do taxation. With the existence of a modern tax administration system, the level of taxpayer compliance will increase along with technological advances that indulge taxpayers to be able to do taxation. The application of a modern tax administration system must also be applied properly to support the achievement of the objectives of the Tax Office itself.
3. Partially, tax socialization has a significant effect on individual taxpayer compliance at KPP Pratama Jakarta Pulogadung. Based on the results of testing the regression coefficient for the socialization variable. The value of taxation is obtained which shows that if the socialization of taxation can be carried out properly and play a more active role in socializing the tax system and the importance of fulfilling tax obligations, taxpayer compliance will also increase.

5.2 Suggestions

Based on the results of research and data processing, the authors have several suggestions that can be used to support future research, namely:

1. According to the results of the research, the variable of taxpayer awareness, in the perception of the respondents, got the lowest score which is related to Tax Knowledge in "Knowing the functions and benefits of taxes used to finance state development and public facilities for the community". The author provides suggestions for the parties to the tax service office to further improve information to the public regarding the functions and benefits of taxes for a society and a state, so that the public is aware that taxes have an important role in the public interest in the state and society.
2. According to the results of the research on the variable of modern tax administration systems, in the perception of the respondents, the lowest score is related to the

Organizational Structure in "The payment system and tax reporting system in the tax service office can be completed quickly". The author suggests that the organizational structure in the tax service office needs to be considered, especially with regard to the speed of the payment system and tax reporting, so that the tax administration system in the tax service office is faster in serving the public as taxpayers.

3. According to the results of the research on the variable of tax socialization, in the perception of the respondents, the lowest score was related to extension activities in "Knowing how to fill in SPT correctly, making financial reports, and how to pay taxes correctly". The author suggests that outreach activities at the tax service office need to be improved so that taxpayers know things related to filling the SPT and paying taxes properly according to applicable procedures.
4. For further research, the variables of the modern tax administration system were simplified more than the researchers made. For the variable indicators, it is more clarified in terms of improving business processes through the use of communication and information technology, and more elaborated in terms of the use of the technology, for example e-registration which makes NPWP registration easier, e-SPT by submitting SPT with programs provided by the Directorate General of Taxes, e-filing and e-payment which is useful for reporting notification letters and tax payments electronically. And there is no need to include other variable indicators such as organizational structure, improvement of human resource management and implementation of good governance.

5.3 Research Limitations

In conducting this research, the maximum effort has been made in accordance with existing scientific procedures, but there are definitely limitations in this research, namely:

1. The factors that can affect taxpayer compliance in this study only consist of 3 (three) variables, namely Taxpayer Awareness, Modern Tax Administration System and Tax Socialization, on the other hand there are many other factors that could affect individual taxpayer compliance.
2. There are limitations to research using a questionnaire, namely that sometimes the answers given by the respondents do not show the real situation.

There are limitations to the object to carry out this research which is only carried out at KPP Pratama Jakarta Pulogadung, so that they cannot know Taxpayer Awareness, Modern Tax Administration Systems and Tax Socialization on Individual Taxpayer Compliance in other regions.

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