

ABSTRAK

Modernisasi sistem administrasi, sanksi, tarif, kesadaran, dan sosialisasi pajak pada penelitian ini menjadi variabel bebas untuk menilai pengaruh pada kepatuhan pajak oleh wajib pajak. Penelitian dilakukan di Kota Semarang (kantor Pelayanan Pajak Semarang Timur, Semarang Selatan, Semarang Tengah 1, Candisari dan Gayamsari).

Data primer pada penelitian ini diperoleh dengan kuesioner yang dilakukan dengan metode pengambilan sampel acak. Data ini diperoleh dari 84 responden. Analisa data menggunakan regresi linier berganda dengan uji koefisien determinasi (R^2), uji F Tabel, uji t (hipotesis), uji reliabilitas, uji validitas, uji asumsi klasik.

Berdasarkan uji yang telah dilakukan untuk mengukur modernisasi sistem administrasi, sanksi, tarif, kesadaran dan sosialisasi pajak. Ada pengaruh positif yang signifikan pada kepatuhan pajak dari modernisasi sistem administrasi pajak, sanksi pajak, tarif pajak, kesadaran pajak dan sosialisasi pajak.

Kata kunci: kepatuhan pajak, modernisasi sistem administrasi, sanksi, tarif, kesadaran dan sosialisasi pajak.

ABSTRACT

The modernization of the administration system, sanctions, tariffs, awareness, and tax socialization in this study are independent variables to assess the effect on tax compliance by taxpayers. The study was conducted in the city of Semarang (the East Semarang Tax Service office, South Semarang. Central Semarang 1, Candisari and Gayamsari).

Primary data in this study were obtained by questionnaire conducted by random sampling method. This data was obtained from 84 respondents. Data analysis uses multiple linear regression with the coefficient of determination test (R²), F table test, t test (hypothesis), reliability test, validity test, classic assumption test.

Based on tests that have been carried out to measure the modernization of the administrative system, sanctions, tariffs, awareness and tax socialization. There is a significant positive effect on tax compliance from the modernization of the tax administration system, sanctions, tariffs, awareness, and tax socialization.

Keywords: *tax compliance, administration system modernization, sanctions, tariffs, tax awareness and socialization.*