The Effect Of Modernization Of The Tax Administration System, Tax Socialization, And Taxpayer Compliance On Tax Revenue Levels (Study at the Jember Pratama Tax Service Office) Rahma Rina Wijayanti, S.E., M.Sc., Ak.

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ABSTRACT

This research aims to analyze and explain the influence of modernization of the tax administration system, tax socialization, and taxpayer compliance on tax revenue levels. The increase in revenue from the tax sector has not exceeded the expected target. This has not been achieved, due to a lack of compliance from taxpayers. Tax officials compete to improve the tax administration system and carry out continuous outreach, while the taxpayers themselves do not comply with their obligations. From these conditions, tax revenues will never exceed the expected target. The research conducted at KPP Pratama Jember applied quantitative methods as the basis for this research. This method was carried out by distributing questionnaires to tax officers at KPP Pratama Jember. The sampling method used was purposive sampling with predetermined criteria, resulting in 85 respondents. The data analysis used includes data quality testing, classical assumption testing, and hypothesis testing using the multiple linear regression method. This research resulted in the modernization of the tax administration system, tax socialization, and taxpayer compliance having a significant effect on the level of tax revenue at the Jember Pratama Tax Service Office.

Keywords : Modernization of the Tax Administration System, Tax Socialization, Taxpayer Compliance, Tax Revenue Level