

**The Effect of Tax Administration System Modernization, Tax Rate Perceptions, and Trust in the Government on Taxpayer Compliance in Jember Regency**

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**ABSTRACT**

This study's purpose is to examine the effect of tax administration system modernization, tax rate perceptions, and trust in the government on taxpayer compliance. This research applies a quantitative approach, utilizing a Likert-scale questionnaire as the instrument for data collection. Data analysis methods included data quality testing, consisting of validity and reliability tests; classical assumption tests, consisting of normality, multicollinearity, and heteroscedasticity tests; multiple linear regression analysis; and hypothesis testing using the t-test, coefficient of determination, and F-test. The results of this study indicate that tax administration system modernization and tax rate perceptions significantly influence individual taxpayer compliance in the KPP Pratama Jember. Meanwhile, trust in the government have no significant influence on individual taxpayer compliance in the KPP Pratama Jember working area.

**Keywords:** taxpayer compliance, modernization of the tax administration system, perception of tax rates, trust in the government