

**PENGARUH PENERAPAN *SELF ASSESSMENT SYSTEM* PAJAK DAN
MODERNISASI SISTEM ADMINISTRASI PAJAK TERHADAP
KEPATUHAN WAJIB PAJAK ORANG PRIBADI
(SURVEI DI KANTOR PELAYANAN PAJAK
PRATAMA BANDUNG BOJONAGARA)**

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Penerapan *Self-Assessment System* Pajak dan Modernisasi Sistem Administrasi Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi pada Kantor Pelayanan Pajak (KPP) Pratama Bandung Bojonagara. Data yang digunakan dalam penelitian ini diperoleh dari data Kepatuhan Wajib Pajak Orang Pribadi Tahun 2012-2017. Populasi sebanyak 4 Wilayah Kerja di Kantor Pelayanan Pajak (KPP) Pratama Bandung Bojonagara. Berdasarkan metode Deskriptif dan Verifikatif. Jenis data yang digunakan adalah data primer. Metode analisis data dalam penelitian ini adalah analisis regresi linier berganda dengan menggunakan *software Statistical Package for the Social Sciences* (SPSS).

Hasil penelitian menunjukkan bahwa secara simultan Penerapan *Self-Assessment System* Pajak dan Modernisasi Sistem Administrasi Pajak berpengaruh terhadap Kepatuhan Wajib Pajak Orang Pribadi. Hasil penelitian menunjukkan bahwa secara parsial Penerapan *Self-Assessment System* Pajak tidak berpengaruh positif terhadap Kepatuhan Wajib Pajak Orang Pribadi. Modernisasi Sistem Administrasi Pajak berpengaruh terhadap Kepatuhan Wajib Pajak Orang Pribadi.

Kata Kunci : Penerapan *Self-Assessment System* Pajak, Modernisasi Sistem Administrasi Pajak dan Kepatuhan Wajib Pajak Orang Pribadi

**THE INFLUENCE OF APPLICATION OF TAX CONTROL SYSTEM IN
TAX AND MODERNIZATION OF TAX ADMINISTRATION SYSTEMS
ON PERSONAL TAX COMPLIANCE (SURVEY IN BANDUNG
BOJONAGARA PRATAMA PAJAK SERVICE OFFICE)**

ABSTRACT

This study aims to determine the effect of the implementation of the tax self-assessment system and the modernization of the tax administration system on individual taxpayer compliance at the Pratama Bandung Tax Office (KPP) Bandung Bojonagara. The data used in this study were obtained from 2012-2017 Personal Taxpayer Compliance Data. The population is 4 Work Areas in the Tax Service Office (KPP) Pratama Bandung Bojonagara. Based on descriptive and verification methods. The type of data used is primary data. The method of data analysis in this study was multiple linear regression analysis using Statistical Package for the Social Sciences (SPSS) software.

The results showed that simultaneous implementation of tax self-assessment systems and tax administration system modernization had an effect on individual taxpayer compliance. The results showed that partially the implementation of tax self-assessment system had no positive effect on individual taxpayer compliance. Modernization of the Tax Administration System affects individual taxpayer compliance.

Keywords : Application of Tax Self-Assessment System, Modernization of Personal Taxpayer Tax and Compliance Administration