

ABSTRACT

This study aims to determine the effect of modernization of the tax administration system on taxpayer compliance with taxation socialization as a moderating variable (Study on Non Employee Individual Taxpayers Registered at KPP Pratama Padang Satu City in 2017 - 2020), the variable of modernization of the tax administration system in this study. : Organizational Structure, Organizational Procedures, Organizational Strategy, Organizational Culture.

The research method used is quantitative research using research questionnaires and distributed to 100 individual non-employee taxpayers who are registered at the KPP Pratama Padang one city.

From the test results using SPSS 25 software, partial results (T test) are obtained that: Organizational structure has no partial effect (T test) on Taxpayer Compliance registered at the Padang One City Pratama Tax Service Office in 2017-2020, Organizational Procedures do not partial effect (T test) on the Compliance of taxpayers registered at the Padang One City Pratama Tax Office in 2017-2020, the Organizational Strategy does not partially affect (T test) on the Compliance of taxpayers registered with the Padang One City Pratama Tax Office 2017-2020, Organizational Culture has no partial effect (T-Test) on Taxpayer Compliance registered at the Padang One City Pratama Tax Office in 2017-2020. Based on simultaneous hypothesis testing (Test F) on organizational structure variables, organizational procedures, organizational strategies, organizational culture, taxation socialization has an effect on taxpayer compliance registered with the Padang Satu City Pratama Tax Office in 2017-2020.

The results of this study are expected to be used as an evaluation of the KPP Pratama in the city of Padang one. In addition, this study can be used as a reference for further research on the modernization of the tax administration system on taxpayer compliance, tax socialization as a moderating variable.

Keywords: modernization, administrative system, taxation, tax socialization, taxpayer compliance.