INTISARI

Penelitian ini bertujuan untuk menguji dan memperoleh bukti empiris mengenai pengaruh modernisasi sistem administrasi perpajakan dari aspek modernisasi struktur organisasi, modernisasi prosedur organisasi, modernisasi strategi organisasi, modernisasi budaya organisasi dan motivasi membayar pajak terhadap kepatuhan Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak Pratama Purworejo Jawa Tengah.

Sampel dalam penelitian ini adalah Wajib Pajak Orang Pribadi yang terdaftar di Kantor Pelayanan Pajak Pratama Purworejo Jawa Tengah. Kuesioner disebarkan sebanyak 100 kuesioner untuk 100 Wajib Pajak Orang Pribadi. kuesioner yang dapat diolah sebanyak 96 kuesioner. Penelitian ini menggunakan metode *convenience sampling*.

Metode yang digunakan dalam menganalisis data yaitu regresi berganda dengan menggunakan SPSS 23.00. Teknik analisis data menggunakan uji asumsi klasik: uji normalitas, uji multikolinieritas, dan uji heteroskedastisitas.

Hasil penelitian ini menunjukkan bahwa: modernisasi struktur organisasi, modernisasi budaya organisasi dan motivasi membayar pajak berpengaruh positif terhadap kepatuhan Wajib Pajak Orang Pribadi, sedangkan modernisasi prosedur organisasi dan modernisasi strategi organisasi tidak berpengaruh terhadap kepatuhan Wajib Pajak Orang Pribadi.

Kata kunci: Modernisasi Sistem Administrasi Perpajakan, Motivasi Membayar Pajak, Kepatuhan Wajib Pajak Orang Pribadi

ABSTRACT

This research was aimed at examining and obtaining empirical evidence about the effect of modernization of tax administration system from the aspect of modernization of organization structure, modernization of organization procedure, modernization of organization strategy, modernization of organization culture and motivation to pay tax towards compliance of individual taxpayers in Pratama Tax Office of Purworejo, Central Java.

The samples of the research consist of individual taxpayers who are listed in Pratama Tax Office of Purworejo, Central Java. 100 questionnaires were distributed to 100 individual taxpayers. There were 96 questionnaires which could be processed. This research employed convenience sampling method.

The method used to analyze the data was double linear regression using SPSS 23.00. The data were analyzed using classical assumption: normality test, multicollinearity test, and heteroscedasticity test.

The result of the research shows that modernization of organization structure, modernization of organization culture, and motivation to pay tax has positive effect towards compliance of individual taxpayers, but modernization of organization procedure and modernization of organization structure do not affect compliance of individual taxpayers.

Keywords: Modernization Of Tax Administration System, Motivation To Pay Tax, Compliance Of Individual Taxpayers