

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh modernisasi sitem administrasi perpajakan terhadap kepatuhan wajib pajak orang pribadi yang terdaftar di KPP Pratama Wates melalui sikap positif individu wajib pajak dan kinerja *Account Representative*. Responden dalam penelitian ini sebanyak 150 wajib pajak orang pribadi menggunakan teknik *convenience sampling*. Metode analisis data menggunakan *Structural Equation Modeling (SEM)* dengan aplikasi AMOS.

Hasil penelitian menunjukkan bahwa dengan taraf signifikan 5% maka CR lebih besar dari 1,96 sehingga hipotesis diterima. Kesimpulan dari hasil penelitian ini bahwa modernisasi sistem administrasi perpajakan berpengaruh positif terhadap kepatuhan wajib pajak orang pribadi yang terdaftar di KPP Pratama Wates melalui sikap positif individu wajib pajak dan kinerja *Account Representative*.

Kata kunci: modernisasi sistem administrasi perpajakan, sikap positif individu wajib pajak, kinerja *Account Representative*, dan Wajib Pajak Orang Pribadi

ABSTRACT

This research is to examine the effect of modernization of the tax administration system on the tax compliance of personal tax-payers in KPP Pratama Wates through positive attitude of individual taxpayer and Account Representative performance. Respondents in this study are 150 personal tax-payers with convenience sampling technique. Methods of the data analysis by Structural Equation Modeling (SEM) with AMOS application.

The result showed that with a significant level 5% then the CR value greater than 1,96, so the hypothesis accepted. The conclusion from the result of this research that there is positive effect of modernization of the tax administration system to tax compliance of personal tax-payers in KPP Pratama Wates through positive attitude of individual taxpayer and Account Representative performance.

Keywords: *modernization of the tax administration system, positive attitude of individual tax-payer, Account Representative performance, and Individual Tax-payer*