

ABSTRACT

This research is aimed at analyzing and finding empiric evidence for the influence of modern tax administration system, tax socialization and moral obligation to the tax compliance on individual taxpayers in KPP Pratama Sleman. The objects of this research is individual taxpayers in KPP Pratama Sleman. Questionnaires are given in as much as 100 questionnaires to 100 individual taxpayers as many as 98 returned questionnaires and questionnaires can be processed as much as 96 questionnaire. This study used convenience sampling method.

The methodology used in analyzing the research was multiple regression with SPSS 17.00. Data gathered was analyzed using classic assumption test: normality test, multicollinearity test, and heteroscedasticity test. This research indicates that: modern tax administration system, tax socialization and moral obligation positive effect to the tax compliance.

Keywords: modern tax administration system, tax socialization, moral obligation, tax compliance.