"The Influence Of Tax Knowledge And Modernization In Taxation Administration System To Tax Compliance
(Case Study at Bandung Karees Small Taxpayers Office)"

ABSTRACT

This research was conducted at Bandung Karees Small Taxpayers Office. The phenomenon that occurs is the most knowledge of taxpayers abaout the tax is low, people's understanding of the modernization of tax administration system is still low, still less the taxpayers right to know and understand about the e-system and how to use them, are common problems in online system, and people to pay tax compliance is still lacking. The purpose of this study is to determine the effect of tax knowledge and modernization in taxation administration system to the individual taxpayers compliance at Bandung Karees Small Taxpayers Office.

The method used in this research is descriptive method and verifikatif. The unit of analysis in this study is an individual taxpayer at Bandung Karees Small Taxpayers Office amounted to 100 people. Sampling was done by using incidental sampling. Statistical test used is the calculation of pearson correlation, coefficients of determination, hyphotesis test using SPSS 13 software.

The result of this study indicate that tax knowledge and modernization in taxation administration system together have a significant effect on an individual taxpayer compliance at Bandung Karees Small Taxpayers Office that is equal to 53%.

Key words : Tax Knowledge, Modernization in Taxation Administration System, Tax Compliance