ABSTRACT

A phenomenon that occurs related modernization of tax administration is the taxpayer still much less confidence in the tax officials for corruption and there are suggestions of some of the elements that undermine confidence. Then of consciousness taxpayer is a taxpayer still cynical and less trusting to kebedaraan taxes because it is still the same as tribute, burdensome, often have difficulty payment and taxpayer compliance are taxpayers who do not understand the tax system and administration system, so that the taxpayer difficult to follow procedures which has existed.

This study aimed to analyze the influence of the Taxation Administration Modernization and Compliance Awareness taxpayer against taxpayer on the Tax Office (KPP) Pratama Bandung Cibeunying. Based on the results of the calculation of the average value of the respondents regarding the Tax Administration Modernization included in the criteria for Good, for Consciousness Taxpayer included in the criteria Fair, while the Taxpayer Compliance included in the criteria Good.

The survey results revealed that there is a fairly strong positive correlation between the modernization of tax administration with taxpayer compliance, these results indicate that the relationship between the modernization of tax administration with taxpayer compliance is a significant relationship and there is also a low positive correlation between awareness of taxpayers with taxpayer compliance.

Keywords: Tax Administration Modernization, Consciousness Taxpayer, Taxpayer Compliance