ABSTRACT

Modern tax administration system and understanding the taxpayer is one of the factors that influence the Taxpayer Compliance, it needs to be improved. The purpose of this study to determine the influence of modern tax administration system and the understanding of taxpayers on tax compliance in the Tax Office Primary Soreang.

The method used in this research is descriptive and verification surveys with respondents as many as 100 individual taxpayers. This method is used to determine the variable picture of modern tax administration system, the understanding of taxpayers on tax compliance using SEM analysis of data-PLS.

Results of the study, indicating there is a strong positive influence between modern tax administration system and the understanding of taxpayers on tax compliance in the Tax Office Primary Soreang. The research provides empirical evidence that the increased modern tax administration system and understanding the taxpayer a significant effect on tax compliance in KPP Pratama Soreang.

Keywords: Influence of Modern Tax Administration System, Understanding Taxpayer and Taxpayer Compliance