# *PAYMENT OF INCOME TAX WITH THE IMPLEMENTATION OF ADMINISTRATIVE SYSTEM MODERNIZATION AND LEVEL OF TAXPAYER TAX RULES TO TAX REGULATION*
***(Survey on Individual Taxpayer at Tax Office Bojonagara Bandung)***

***By: Santi Julia Nuralifah***
***21113218***
***Siti Kurnia Rahayu, SE., M.Si., Ak., CA***
***Accounting Study Program, Faculty of Economics and Business***
***Indonesian Computer University***
***santijulianuralifah@gmail.com***

***ABSTRACT***

*Willing to Pay Taxes has not been shown a good improvement through the Implementation of Modernization of Tax Administration System, Implementation of Modernization of Tax Administration System is still not maximized coupled with the Low Level of Taxpayer Knowledge on Tax Regulations resulting in constraints in tax payments, so it is still perceived as ineffective by Taxpayers in using the Modern Administration System.*

*This research type is quantitative research, with descriptive method and verifikatif . The population in this study is an individual taxpayer, with sampling using simple random sampling technique. Data were collected by distributing questionnaires directly to 100 individual taxpayers at Bandung Bojonagara Tax Office. Data analysis techniques using SEM PLS with the help of SmartPLS 3.0 Software.*

*Result of this research, variable of Administration of Tax Administration System and Taxpayer Knowledge Tax Up Rate variable influential influence to Tax Payer variable. This study Provides empirical evidence where the Implementation of Modernization of Tax Administration System and Taxpayer Knowledge Level Affects on Tax Regulation on Individual Tax Payer Taxpayer Willpayment at Bandung Tax Office Bojonagara.*

***Keywords: Modernization of Tax Administration System, Taxpayer Knowledge Level of Tax Regulation, Tax Payer's Willingness.***

## *I. Introduction*

### *1.1 Background Research*

*Taxes are a major source of government and state revenue used to finance government spending and national development (Kadek Sariningsih, 2012: 2) . The realization of tax receipts as of December 31, 2016 reached Rp 1,105 trillion, from the targeted revenues of Rp 1,355 trillion in the Revised State Budget of 2016, including tax amnesty (Muhammad Misbakhun, 2017). The phenomenon of the Indonesian people themselves are still reluctant to pay taxes, because of the low knowledge of how to pay taxes (Fuad Rahmany, Dirjen Pajak.2013). The awareness and willingness of the taxpayer in paying taxes is influenced by some factors, one of which is knowledge and understanding of tax regulations (Rahman Adi: 2012).*

*With a good level of knowledge, in general will have a positive effect on the implementation of legislation, and facilitate taxpayers to understand the applicable tax laws and regulations (Siti Kurnia Rahayu, 2017: 33).*

*The phenomenon that happens is, many people who do not understand about taxes, and how to pay it. This is due to the low knowledge of the public regarding the provisions of taxation (Ken Dwijugeasteadi, 2016). Similarly, the phenomenon that occurs in the Bojonagara KPP on Taxpayer Knowledge is the low knowledge of taxpayers regarding the rules and general provisions of taxation, as well as complicated payment processes resulted in decreased intentions of taxpayers in pay its tax obligations (Yuni, 2017). With the launch of modernization program of taxation system by DJP expected taxpayer can easily fulfill obligation of taxation (Febriana Putri, 2016: 2).*

*But in its implementation still experience barriers where the adoption of sophisticated information technology actually raises several new problems (Haula Rosdiana, et al, 2010: 5).*

*According Yuni (2017) Still the occurrence of system disorders that have not been integrated well (error) so difficult to*

*access and complicate taxpayers to perform obligations online taxation, this will be a problem for taxpayers who understand less in paying taxes. Based on an explanation of the problems described above, the authors are interested in conducting research entitled* ***"Taxpayer Willingness Determined With Implementation of Modernization of Administration System and Level of Taxpayer Knowledge of Tax Regulation".***

### *1.2 Identification of Research Problems*

*Based on the background of problems that have been described above, then the problems that can be formulated are as follows:*

1) *Taxpayers still have difficulty meeting tax obligations with modern tax administration system.*
2) *There are still many taxpayers who do not understand and understand the tax regulations after they have or get a tax ID number (Taxpayer Identification Number).*
3) *The low willingness to pay taxes by the taxpayer.*

### *1.3 Formulation of the problem*

*Based on the background of problems that have been described above, then the problems that can be formulated are as follows:*

1) *How much influence the modernization of tax system on the willingness to pay taxes*
2) *How much influence the taxpayer's knowledge of the tax laws on the willingness to pay taxes.*

### *1.4 Research Objectives*

#### *1.4.1 Research Purpose*

*The point from research this is for earn knowledge about influence Willingness to Pay Taxes Determined By Implementation of Modernization of Administration System and Taxpayer Knowledge Level on Tax Regulation*

#### *1.4.2 Research purposes*

*The purpose of this research are:*

1) *To examine and analyze the effect of the implementation of the modern tax administration system on the willingness to pay taxes*
2) *To examine and analyze the influence of taxpayers' knowledge on tax regulations on the willingness to pay taxes*

### *1.5 Usefulness Research*

#### *1.5.1 Practical Usefulness*

*Results research this expected could give solutions and solving problems that occu r related Willingness to Pay Taxes Determined By Implementation of Modernization of Administration System and Taxpayer Knowledge Level on Tax Regulation*

#### *1.5.2 Academic Uses*

1) *For development science knowledge , can give the results of which researchers can supp ort theory about Taxpayer's will is determined by the implementation of the modernization of the administrative system and the level of taxpayer's knowledge of the tax laws.*
2) *For Author , with existence research this it is expected that the author can compare theory with the reality in the field of understanding about Taxpayer's will is determined by the implementation of the modernization of the administrative system and the level of taxpayer's knowledge of the tax laws.*
3) *For researchers else , can made as ingredients reference to development or manufacture the same research .*

## *II.REVIEW OF LITERATURE, FRAMEWORK FOR THINKING, HYPOTHESES*

### *2.1 Literature review*

#### *2.1.1 Modernization of Tax Administration System*

*According to Siti Kurnia Rahayu, (2017: 119) The modernization of tax administration system is part of tax reform which is built in stages and comprehensive in taxation policy and taxation supervision, and to increase trust in tax administration as well as high level of employee tax productivity ..*

##### *2.1.1.1 Modernization Indicators of Tax Administration System*

1) *Level of service*
2) *Level of supervision*
3) *Level of employee tax productivity*
4) *Level of effectiveness and*
5) *Efficiency Level*

#### *2.1.2 Taxpayer Knowledge of Tax Regulation*

*According to Siti Kurnia Rahayu (2013: 141) Knowledge taxation is the level of adequate tax knowledge, which will make it easier for taxpayers to abide by tax laws.*

#### *2.1.2.1 Taxpayer Knowledge Indicator Upon Tax Regulation*

1) *Personal taxpayer's knowledge level concerning General Provisions and Tax Procedures*
2) *Taxpayer's knowledge level on Taxation Functions*
3) *Taxpayer's knowledge level on the Taxation System*

### *2.1.3 Willing to Pay Taxes*

*According to Liberti Pandiangan (2014) Willingness to pay taxes is one manifestation of the implementation of tax obligations carried out by taxpayers by paying or depositing tax payable to the state treasury, through a fixed tax payment.*

#### *2.1.3.1 Tax Payer Necessity Indicator*

1) *Completeness of documents required in paying taxes*
2) *Adequate information on how and where to pay*
3) *Adequate information regarding the time limit for tax payments*
4) *Taxpayer's ability to pay tax rate*

### *2..2 Framework*

### *2.2.1 The Effect of Modernization of Tax Administration System on Tax Payer's Willingness*

*According to Timbul Simajuntak and Imam Mukhlis (2012: 108) states that, if the modern tax administration system can work properly and effectively, taxpayers will be in a voluntary condition, it can increase and encourage taxpayers to pay taxes.*

*The above statement is supported by the results of research by Febriana Putri (2016) modernization of the tax system has a positive value so that if the modernization of the tax system is better then the willingness to pay taxes will also increase. The results of the study were also supported by Meiliy ah Ariani (2016) where the modernization of the tax administration system has a positive effect on the taxpayers' willingness to pay taxes.*

### *2.2.2 The Effect of Taxpayer's Knowledge on Tax Payer's Will*

*According to Siti Rahayu Kurnia (2017: 33) With a fairly good level of knowledge will facilitate taxpayers to understand the legislation and general provisions and applicable taxation procedures, with the understanding will be able to realize the consciousness of taxpayers in paying taxes.*

*According to research Widayati and Nurlis (2010) states that knowledge and understanding of tax regulations have a significant influence on taxpayer's willingness. These results prove that the higher Knowledge and Understanding of the Tax Regulation then Tax Payer Will Will increase, and vice versa.*

### *2.3 Hypothesis*

*According Sugiyono (2010: 96) Hypothesis is a temporary answer to the formulation of research problems, which has been expressed in the form of a question sentence. By frame thoughts that have been disclosed above, then the hypothesis that writers can conclude is:*

*H1: Modernization of Tax Administration System affect the willingness to pay taxes*

*H2: Taxpayer Knowledge on Tax Regulation has an effect on Tax Tax Rigor*

## *III.Research methods*

### *3.1 Research Methods Used*

*The method used in this research is descriptive method verifikatif.*

### *3.1.1 Variable Operationalization*

#### *1) The independent variable (independent variable)*

*According Sugiyono (2014: 39) Independent variables are variables that affect or the cause of change or the emergence of dependent (bound) variable. In this study the independent variable (X) is divided into two namely the Modernization of tax administration system ($X_{1)}$ and the level of taxpayer knowledge on taxation regulations ($X_{2}$ ).*

#### *2) Dependent variable*

*According Wiratna Surjaweni (2015: 75) dependent variable / dependent variable that is influenced or effect, because of the independent variable. In this study the dependent variable / bound (Y) is the willingness to pay the tax.*

### *3.2 Data Sources and Data Collection Techniques*

### *3.2.1. Data source*

*Sources of data used in this elitian pen is primary data, by spreading the questionnaire at the Tax Office Bojonagara Bandung.*

***3.2.2. Data collection technique***

*Data collection techniques conducted by researchers with sur vei method . According Sugiyono (2014: 6) Survey method is a method used to obtain data from a certain place that is natural, but researchers do the treatment in collecting data, for example by distributing questionnaires, test, structured interviews. The survey method uses questionnaires to Individual Taxpayers registered in the Tax Office (KPP) Pratama Bojonagara.*

***3.3 Population, Sample and Place As Well As Time Research***

***3.3.1 Population***

*Population in this research is 65. 871 taxpayer. Personal Person at Tax Office Pratama Bojonagara Bandung.*

***3.3.2 Sampling***

*Samples taken in this study are as many as 100 taxpayers registered in KPP Bojonagara Bandung by using slovin rumoon and a tolerance level of 10%, and taken by simple random sampling technique*

***3.3.3 Place and time of research***

*The research was conducted at Tax Office Pratama (KPP) Bojonagara Bandung, Jalan Insinyur Sutami No.1, Sarijadi, Sukasari, Bandung West Java 40152. As for The research period commences from October 2017 to January 2018.*

***3.4 Data Testing Method***

*Research to test the primary data by using validity test using and reliability using Split Method Half Methode*

***3.5 Data analysis method***

*In this study the author uses descriptive and verification methods.*

***3.5.1 Descriptive Analysis***

*According to Ulber Silalahi (2012: 334) Descriptive data analysis is used to find out the status and describe the phenomenon and answer the problem formulation, namely the willingness to pay taxes that are determined by the administration of modernization system administration and the level of taxpayer knowledge on tax regulations*

$$\%\ skor\ aktual = \frac{Skor\ aktual}{Skor\ ideal}\ x\ 100\%$$

*assessment criteria as follows:*

*Actual Score is the answer of all respondents on the questionnaire that has been submitted. Ideal score is the score or weight the highest or all respondents are assumed to choose the answer with the highest score*

***3.6 Analysis of Verifikatif Data***

*Analysis in this research by using statistical test tool that is with Struktu ral ( SEM) with Partial Least Square (PLS) approach using Smart PLS software.*

***3.6.1 Hypothesis testing***

*The hypothesis tested can be formulated as follows:*

*1) Hypothesis Testing by Partial (Test Statistic t)*

*Ho: γ1 = 0 The Modernization of Tax Administration System has no significant effect on Tax Payer's Will*

*Ha: γ1 ≠ 0 The Modernization of Tax Administration System has a significant effect on Taxpayer's Willingness*

*Ho: γ2 = 0 The Taxpayer Knowledge Level of the Tax Law has no significant effect on Taxpayer's Willingness*

*Ho: γ2 = 0 The Taxpayer Knowledge Level on Tax Regulation affects Tax Payer's Will*

*2) Simultaneous Testing*

*Hypothesis:*

*H0; γ & β = 0, simultaneously Modernization of Administration System and Level of Taxpayer Knowledge Upon Tax Regulation has no effect on Tax Payer Willpower .*

*H0; γ & β ≠ 0, simultaneously Modernization of Administration System and Taxpayer Knowledge Level on Taxation Rule affect the performance of Account Representative.*

*Acceptance or rejection of hypotheses is done with the following criteria;*

*1) If the value is significant> 0.05 then the null hypothesis is accepted (the regression coefficient is not significant). This means that the partial independent variable does not have a positive influence on the dependent variable.*

2) *If the value is significant <0.05 then the null hypothesis is rejected (significant regression coefficient). This means that partially independent variables have a positive influence on the dependent variable*

## *IV.Research Results and Discussion*

### *4.1 Research result*

### *4.1.1 Descriptive Analysis Results*

#### *4.1.1.1 Descriptive Analysis of Modernization of Tax Administration System*

*Overall calculation percentage of total score on the variable table Modernization System Administration of 1258 (67.09%) between the intervals of 52.01% - 68.00% and are in fairly good category . obtained the lowest percentage indicator obtained indicator Effectiveness level of 66.13%. there is a gap of 33.87%. The result shows that modernization of administrative system in KPP Pratama Bojonagara is quite good. on*

#### *4.1.1.2 Descriptive Analysis of Taxpayer Knowledge of Tax Regulation*

*Overall The calculation of the percentage of total score of the taxpayer's tax rate of 757 ( 6 7.29%) is between the 52.01% - 68.00% intervals and is in good enough category with the lowest percentage of 65 , 07% , and there is still a gap of 34.93%. H al shows that there is still a weakness in the Taxpayer Knowledge Level of Taxation Rules in KPP Pratama Bojonagara*

#### *4.1.1.3 Descriptive Analysis of Taxpayer's Willingness*

*The percentage of total score of the taxpayer willingness variable of 1003 (66.87%) is between the intervals of 52.01% - 68.00% . The lowest percentage score is shown in the document completeness indicator in paying the tax of 61.87% and the gap of 38.13% and the Taxpayer Tax Payer variables in KPP Bojonagara are in fairly good category .*

### *4.2 Verifikatif Analysis*

**1) *Testing Measurement Model ( Outer Model )***

***A. Validity test***

a) *Convergent Validity,*

*The convergent validity test using Smart PLS can be seen from the value of outer loading for each construct indicator, Modernization of Administration System, Taxpayer Knowledge Level on Tax Regulation, Tax Payer's Will has a value of ≥ 7, which means that all indicators are stated to have good validity in explaining latent variables.*

b) *Discriminant Validity*

*Crossload correlation values almo st all latent constructs for corresponding indicators are higher than other constructs, so it can be concluded that the indicators used to measure latent variables are eligible.*

***B. Test Reliability***

*The value of Composite Reability (CR) of each latent variable exceeds 0.7 (Yamin and Kurniawan, 2011 in Uce Indahyanti, 2013) so that the model is stated to have high reliability*

***C. Fit Evaluation Test Of Combination Model (All models)***

*The value of Goodness of Fit (GoF) obtained from the multiplication of the value of communality and R-square of ( 0.537 ) GoF value of 0.733 according to Uce Indahyanti, 2013 classified strong or high, so it can be concluded that the fitness model of goodness of fit model is classified high.*

**2) *Structural Model Testing ( Inner Model )***

*The coefficient value of the structural path $X_1$ to Y is 0.551 and the coefficient of structural path $X_2$ to Y is 0.391. Magnitude The effect of each variable is as follows:*

1. *Implementation of Modernization of Administration System contributes 49.3% to Tax Payer's Willingness.*
2. *The Taxpayer Knowledge Level of the Tax Law contributes 34.2% to Tax Payer's Willingness.*

*3. In the table above, seen the value of R Square obtained is equal to 0.835 or 83.5%. The result shows that the Implementation of Modernization of Administration System ($X_1$) and Taxpayer Knowledge Level on Taxation Rule ($X_2$) together give 83.5% influence to Taxpayer's Desire (Y), while as many as (1- R Square ) The remaining 16.5 % is the major contribution of influence given by other factors not investigated ( $\zeta$) such as service quality, tax sanction*

***1. Hypothesis testing***

*To see whether the effects exerted by these two exogenous latent variables are significant or not, hypothesis testing is as follows:*

***a) The Linkage of Tax Payer Feasibility (Y) Determined With Implementation of Modernization of Administration System (X)***

***Table 4.31***
***Test t Modernization of Administration System ($X_1$) against Willing to Pay Taxes (Y)***

| Latent Variable | Koefisien Jalur | $t_{statistik}$ | $t_{kritis}$ | Keterangan | Kesimpulan |
|---|---|---|---|---|---|
| $X_1$ -> Y | 0,551 | 5,157 | 1,992 | Ho ditolak | Signifikan |

*Source: Data is processed using Smart PLS software*

***b) Linkage of Tax Payer Feasibility (Y) Determined With Taxpayers Knowledge Level of Tax Regulation.***

***Table 4.32***
***Test t Taxpayer Knowledge Level on Tax Rules (X1) against Willing to Pay Tax (Y)***

| Latent Variable | Koefisien Jalur | $t_{statistik}$ | $t_{kritis}$ | Keterangan | Kesimpulan |
|---|---|---|---|---|---|
| $X_2$ -> Y | 0,391 | 3,567 | 1,992 | Ho ditolak | Signifikan |

***4.3 Discussion***

***4.3.1 Willingness to Pay Taxes Determined With Implementation of Modernization of Administration System***

*H acil research show that there Signifi cant influence between System Administration Modernization to Paying Willpower with correlation value of 0, 895 . Value 0, 895 according to Sugiyono (2013: 250) is located atintervals 0 , 80 - 1.00 including category very strong wi th value positive . So that could is known that there relationship strong positive b etween Modernization of Administration System to Tax Payer's Will , where increasingly goodImplementation of Modernization of Administration System then will followed increasingly well an yway Willingness to Pay Taxes.*

*In testing hypothesis could seen that t count for Administration System Modernization (X1) of 5.157 with value t table amount 1,992 . Due to value t count more big from value t table ( 5.157 > 1.992 ) then H0 is rejectedand Ha accepted ., that is significant .*

*With Implementation of Modernization of Administration System. The magnitude influence of Administration System Modernization Implementation on Tax Payer's Willingness that is amount 49 , 3 % and the rest amount50.7 % is contribution from other variables are not investigated in research this . As for related phenomenon with Modernization S ystem Administras i is still the occurrence of system disturbances that have not been integrated well (error) so difficult to access and complicate taxpayers to perform obligations taxation online, taxpayers often complain about the difficulty, and felt less effective with the system, if the system error it will again using manual system. Taxpayers also lack understanding of the online system and become a problem for taxpayers who do not understand the technology. this resulted in the taxpayers themselves lacking in fulfilling and paying its tax obligations . (Yuni 2 017).*

*Another problem that arises about the willingness to pay taxes is, the Indonesian population's awareness to pay taxes is still*

*low, based on data of 44 million Indonesians residing in the middle class, there are only 27 million people who have NPWP and 14 million who have annual tax returns. Luhut Binsar Panjaitan (2015).*

*This is in accordance with what the researchers found in the field is through the indicator level of service with a percentage of 66.67% can be interpreted in good enough category, but there is a gap of 33.33%, meaning there is still a weakness or lack in service levels. And the effectiveness level indicator with the percentage of 66.13% can be interpreted in good enough category, but there is a gap of 33.87%. Which means there are still weaknesses or deficiencies in the level of effectiveness.*

*Then in the Tax Payer Volume variables, with the Completeness indicator the necessary do cuments in pay taxes with a percentage of 61.87% can be interpreted in good enough category, but there is a gap of 38.13%.Which means there are still weaknesses or deficiencies in Completeness the necessary documents in pay taxes . And Sufficiency level indicators information about way and the place payment taxes with a percentage of 66.40% can be interpreted in good enough category, but there is a gap of 33.60%. Which means there are still weaknesses or deficiencies in Sufficiency information about way and the place payment taxes .*

*From the results of descriptive analysis has been done to prove that the Modernization of Administration System has a percentage of 67.09% of respondents and the category is quite good but there is a gap of 32.91% which is a problem that existed in the Modernization of Administration System. While the variable willingness to pay taxes have a percentage of 66.87% and including the category is quite good which means The willingness to pay taxes is good enough. But there is still a gap of 33.13% which is a problem that exist on the Will of paying taxes.*

*The result of this research is supported by Diana Sari's theory (2016: 8) which states that taxation reform in the field of administration is done by Directorate General of Taxes by improving taxpayer motivation which will fulfill its obligation to pay tax. To realize it required a good cooperation between taxpayers and tax officials. Taxpayers are expected to always fulfill their tax obligations well and the tax authorities are expected to always work in accordance with the moral and tax code of ethics, thus taxpayers will be motivated and increase the willingness in paying taxes. And supported by previous research by Febriana Putri (2016) modernization of taxation system has a positive value so that if the modernization of the tax system is better then the willingness to pay taxes will also increase.*

#### *4.3.2 Willingness to Pay Taxes Determined Taxpayer Knowledge Levels Upon Tax Regulations*

*Based on results research show that there a significant influence between the Taxpayer Knowledge Level of the Tax Rules on Tax Payer's Will. While the correlation value is equal to 0, 876. Value 0, 876 according toSugiyono (2013: 250) is located at intervals 0 , 80 - 1.00 including category very strong wi th value positive . So that could is known that there relationship strong positive b etween Taxpayers' Knowledge Rate of Tax Rules on Tax Payer's Will , where increasingly good Level of Taxpayer Knowledge of the Tax Regulation then will followed increasingly well anyway Willingness to Pay Taxes.*

*In testing hypothesis could seen that t count for Level of Taxpayer Knowledge of Tax Regulation amount 3,567 with value t table a mount 1,992 . Due to value t count more big from value t table ( 3.567 > 1.992 ) then H0 isrejected and Ha accepted , that is significant . From the results research showing that the Willingness to Pay Taxes significantly influenced by the Taxpayer Knowledge Level of the Tax Regulation. The magnitude influence of Taxpayer Knowledge Level on Tax Regulation on Tax Payer's Will that is amount 34 , 2 % and the rest amount 65.8 % is contribution from other*

*variables are not investigated in research this .*

*The phenomenon of Taxpayer Knowledge Level of Taxation Regulation of the Indonesian Society lyaitu many people who do not understand about taxes, how the provisions, and how to pay it, Ken Dwijugeasteadi (2016) .*

*A similar problem is also expressed by Yuni (General Staff of KPP Bojonagara) (2017), stating that the still low public knowledge or taxpayers regarding taxes, especially regarding the general provisions of taxation and tax rates that resulted in the public's assumption of tax as a deduction of income without the lead direct turnover, as well as complicated payment processes resulted in decreased public or taxpayer intentions and were reluctant to pay their tax obligations.*

*This is in accordance with what the researchers found in the field that is through indicators Level of knowledge about k etiquette u mum and t a ta c ara p e r of taxes with percentage of 65.07% can be interpreted in good enough category, but there is a gap of 34.93%. Which means there are still weaknesses or deficiencies in the level of knowledge about k etiquette u mum and t a ta c ara p e r pajakan like to get a TIN (Taxpayer Identification Number).*

*Then in the variable willingness to pay taxes, with the indicator Completeness the necessary docum ents in pay taxes with a percentage of 61.87% can be interpreted in good enough category, but there are gap of 38.13%.Which means there are still weaknesses or deficiencies in Completeness the necessary documents in pay taxes . And Sufficiency level indicators information about way and the place payment taxes with a percentage of 66.40% can be interpreted in good enough category, but there is a gap of 33.60%. Which means there are still weaknesses and still low mandatory taxpayers to pay taxes due to deficiencies in Sufficiency information about way and the place payment taxes .*

*The result of descriptive analysis that has been done proves that Taxpayer Knowledge Level on Tax Regulation has percentage of respondent response equal to 67,29% and good enough category But there is still gapequal to 32,71%. While the variable willingness to pay taxes have a percentage of 66.87% and included quite good category. But there is still a gap of 33.13% which is a problem that exist on the Will of paying taxes. And this study provides empirical evidence that the Taxpayer's Level of Knowledge of Tax Rules on Tax Payer's Will, where the Tax Payer's Knowledge Rate of the Better Tax Rule will make the Tax Payer's Willing Better also on the 75 registered Personal Taxpayers at the Tax Office (KPP) Pratama Bojonagara .*

*The result of this research is supported by Siti Kurnia Rahayu's theory (2017: 33) which states that With a good level of knowledge will facilitate taxpayers to understand the legislation and general terms and procedures of taxation in force, with the understanding will be able to realize awareness the taxpayer in paying his tax.*

*The above theory is supported by research Ita Dewi Sulastri (2016) where knowledge and understanding of tax rules have a positive and significant impact on the willingness to pay taxes.*

### *5.1 Conclusion*

*Based on the results of research and discussion of Tax Paypaying Fees Determined With Implementation of System Administration Modernization And Taxpayer Knowledge Level of Taxpayer Regulations Individual Tax registered in KPP Bojonagara, the researchers draw a conclusion as follows:*

1) *The Implementation of Modernization of Administration System is influenced by Tax Payer's Will. Problems on the willingness to pay taxes that is not optimal Implementation of Tax Administration Modernization System, this resulted from the results of analysis analysis Desktiftif Variable Modernization Administration System (X1 ) that has not reached the ideal. There can be a significant influence between the Implementation of Modernization of Administration System to Tax Payer's Will. The effectiveness level indicator is the weakest. So the Implementation of Modernization of Administration System is not good. And berimbas on the willingness to pay taxes that are less good / max.*

2) The Taxpayer Knowledge Level of the Tax Regulation is influenced by Tax Payer's Will, there is a significant influence between the Taxpayer Knowledge Level of Tax Rules on Tax Payer's Will. where the better the Taxpayer Knowledge Level of Tax Regulation will be followed the better also the Will of Paying Taxes. But there are still problems on the willingness to pay taxes that are still not optimal can be seen on the item level indicator of knowledge. So the taxpayer's knowledge of the tax law is not good. And berimbas on the willingness to pay taxes that are less good / max.

### 5.2 Suggestion

#### 5.2.1 Operational Suggestions

1) For Employees

It is expected that the implementation of Administrative System Modernization will be better, and of course KPP Pratama Bojonagara Bandung to continuously improve service level and effectiveness level, it can be done in several ways namely by conducting regular training for tax officials on tax administration system. Improve technology to be effective and well integrated when tax officers perform their duties. Since both of these are related to indicators of the Implementation of Modernization of Administration System will have an impact on Tax Payer's Will on Individual Taxpayers registered in Tax Office (KPP) Pratama Bojonagara.

#### 5.2.2 Academic Suggestions

1) For the Development of Accounting Science

The results of this study are expected to increase insight science and understanding of Tax Paypay Fees Determined With Implementation of System Administration Modernization And Knowledge Level Compulsory P Invite Tax Regulations

2) For Other Researchers

For further research, because there are many other factors that influence outside the research model, expected to be examined by using other variables outside of these variables in order to support the conclusion that the theories and concepts accepted umu m

### BIBLIOGRAPHY


A in Rahman. 2010. Guide to Implementation of Tax Administration for Karyaman, Business Actors and Company. Bandung: Nuance

Diana zSari. 2013. Basic Taxation Concepts. Bandung: PT. Refika Aditama

Ferdiansyah.2013. (Member of Commission X DPR RI). The Tax Procedure Is Still Complicated . Retrieved from https://www.msn.com/id-en/berita/other/procedures-the-blood-to-prigger-people-ri-malas-pay-pajak/ar-AAkiLGm

Fuad Rahmany. 2013. Taxpayers are still reluctant to pay his taxes. Via http://ekonomi.kompas.com/read/2013/09/23/1422169/Ini.Alasan.Masyarakat.Ogah.Bayar.Pajak

Ita Dewi Sulastri. 2016. Effect of Knowledge Perceptions Tax Regulation, Taxation System, Awareness of Tax Pay and Financial Condition Against Willingness to Pay Tax on Income Taxpayer . Journal of Accounting and Information Technology Systems Vol. 12 No.2; 249-258

Meiliyah Ariani, Tyas Erasari Utama. 2016. Pengaruh Pelayanan Aparat Pajak, Modernisasi Sistem Administrasi Perpajakan dan Sanksi Pajak Terhadap Motivasi Wajib Pajak Orang Pribadi dalam Membayar Pajak Penghasilan . Jurnal TEKUN/Vol. VIII, No. 01, Maret 2016: 1-22

Liberty Pandiangan. 2014. Administrasi Perpajakan (Pedoman Praktis Bagi Wajib Pajak di Indonesia). Jakarta: Erlangga

Siti Kurnia Rahayu. 2017. Perpajakan Indonesia Konsep dan Aspek Formal. Bandung. Rekayasa Sains

Sri Mulyani Indirawati. 2016. Reformasi Pajak Belum Optimal . Diakses dari https://www.cnnindonesia.com/ekonomi/20161129102041-78-175986/ditjen-pajak-tempat-sri-mulyani-menaruh-asa-sekaligus-kecewa/

Sugiyono. 2014. Metode Penelitian Kuantitatif dan Kualitatif . R&D. Bandung. Alfabeta

Timbul H Simanjuntak dan Imam Mukhlis. 2012. Dimensi Ekonomi Perpajakan Dalam Pembangunan Ekonomi . Bogor: Raih Asa Sukses

*Umi Narimawati. 2008. Metodologi Penelitian Kualitatif dan Kuantitatif, Teori dan Aplikasi . Bandung: Agung Media*

*Widayati dan Nurlis. 2010. Faktor-faktor yang mempengaruhi kemauan untuk membayar pajak wajib pajak orang pribadi yang menjalankan pekerjaan bebas. Sinopsium Nasional Akuntansi XIII Purwokerto*

*Wiratna Sujarweni. 2015. Metodologi Penelitian Bisnis dan Ekonomi . Yogyakarta: Pustaka Baru Press*

*Wiko Saputra. 2015. Sistem Perpajakan di Indonesia Dinilai Paling Rumit melalui https://economy.okezone.com/read/2015/03/29/20/1126002/sistem-administrasi-pajak-ri-paling-rumit-se-asean*