

The Effect of Modernization of Tax Information Technology and Taxpayer Awareness on Taxpayer Compliance



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ABSTRACT: This study aims to determine how much influence between Modernization of Tax Information Technology and Taxpayer Awareness on Compliance of individual taxpayers. This research was conducted on individual taxpayers (employees and non-employees) in the KPP Pratama Purwakarta area with quantitative methods. The data source in this study is primary data obtained from questionnaires distributed to respondents using a Likert scale and the sampling method using "Purposive Sampling", namely sample collection techniques with certain considerations. The sample in the study amounted to 100 respondents.

This study uses multiple linear regression analysis which is carried out using SPSS.v25 software to test the hypothesis. The research analysis methods used are validity test, reliability test, normality test, multiple linear regression, coefficient of determination, t test and f test. The results of this study based on a questionnaire distributed to 100 people are Modernization of Tax Information Technology and Taxpayer Awareness simultaneously and partially affect Taxpayer Compliance. Based on multiple linear regression analysis, the coefficient of determination is 0.538 and partially the constant value of the Taxpayer Compliance variable is 14.484. The t value of the Modernization of Tax Information Technology variable is 2.802, the t value of the Taxpayer Awareness variable is 3.417. The results of the F test simultaneously obtained F count of 19.079 and a significant value of 0.000 < 0.05.

KEYWORDS: Modernization of Tax Information Technology, Taxpayer Awareness, Taxpayer Compliance.

I. INTRODUCTION

Taxes are the main source of government and development financing that comes from the people. The role of taxes is getting bigger along with the depletion of existing natural resources. The importance of tax revenue in Indonesia can be seen from the contribution in the State Budget (APBN), because the tax sector always contributes the most in supporting state revenue. In the 2018 State Budget, the amount of State revenue is projected at IDR 1,894.7 trillion. This amount comes from tax revenue of IDR 1,618.1 trillion, non-tax state revenue of IDR 275.4 trillion and grants of IDR 1.2 trillion.

Table 1 National Tax Revenue Plan and Realization

Years	2017	2018	2019*
Target	1.283,57	1.424,00	1.786,40
Realization	1.151,03	1.315,51	<i>In the process</i>
Achievement	89,67%	92,24%	<i>In the process</i>

Source: LAKIN DJP 2016-2018

Taxes are a source of revenue used to finance public expenditures, but have not been fully felt by the community. In addition, the amount of revenue increases every year, but the form of tax expenditure is still unclear. If this is allowed to continue, it is likely that taxpayers will be reluctant to pay and are more likely to embezzle taxes.

The development of taxation continues until now, so that changes are made to maximize State revenue through taxes. For this reason, tax reform is held in Indonesia. From the beginning of its establishment, DGT has undergone several change agendas.

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The current tax reform is the biggest reform in history because it involves changes in five main pillars, namely organization, human resources, IT and database, business processes and tax regulations. With this reform, the tax collection system is changed from Official Assessment to Self-Assessment. Self-Assessment is a tax collection system that authorizes taxpayers to determine the amount of tax payable themselves (Mardiasmo, 2016: 9).

The Directorate General of Taxes (DGT) implements modernization of tax information technology in terms of administration to support transparency and openness programs to anticipate corruption, collusion, and nepotism including abuse of power and authority in order to realize good service to the public. Modernization is marked by the application of tax service information technology in the form of e-Registration, e-SPT, e-Filing, and e-Billing.

The community, especially taxpayers, is increasingly facilitated by the existence of technology-based tax administration services. Now taxpayers can access tax information online easily and simply. Unlike before, which was all manual, where taxpayers had to go to the Tax Service Office directly. Not to mention having to queue, so it is felt less optimal and inefficient. With a variety of reasons, there are not a few taxpayers who prefer to ignore their obligations.

Table 2. Annual Tax Return Compliance Ratio at KPP Pratama Purwakarta

Years	Registered Taxpayers	Taxpayer SPT	SPT Masuk	Compliance Ratio
2017	162.086	60.914	47.324	77,69%
2018	172.833	81.056	40.556	50,03%

Source: KPP Pratama Purwakarta (data reprocessed)

This data table illustrates that the ups and downs of the compliance ratio of reporting / submitting Annual Tax Returns at KPP Pratama Purwakarta are not directly proportional to the ups and downs of tax revenue realization over the past 5 years. The low taxpayer compliance that is still not optimal even though tax modernization has been carried out, is due to various factors, one of which is the factor that taxpayers tend to still have a low level of tax awareness. Low taxpayer awareness will affect the level of tax compliance. In contrast to taxpayers who have a high level of awareness, of course they will voluntarily fulfill their obligations by registering, reporting, and depositing taxes. In addition, it also increases compliance in calculating and paying tax arrears.

II. LITERATURE REVIEW

Accounting or bookkeeping is known to humans since 360 BC, this is known from the discovery of bookkeeping in Babylon, Egypt and ancient Greece. The accounting system first developed in Italy because Italy already recognized Arabic decimal numbers so that accounting could develop. Bookkeeping in Italy developed rapidly in Venice because at that time Venice was the center of trade in the world (Hantono and Rahmi, 2018: 1).

According to the American Institute of Certified Publicly Accounting (AICPA) in Harahap (2015: 5) defines accounting as follows: Accounting is the art of recording, classifying, and summarizing in a certain way and in monetary measures, transactions, and events that are generally financial in nature and include interpreting the results.

From these two definitions, the author can conclude that accounting is an art from the process of recording, processing to presenting data on transactions into a report that can be used by interested parties both internal and external to the company.

Accounting principles according to Hery (2015: 3) include: 1) Business continuity (going concern) is business continuity. This concept assumes that a company will continue and is expected to have no liquidity in the future; 2) Business entity. This concept considers that the company is seen as an independent business unit, separate from its owner; 3) Accounting period, is the company's activities presented in the financial statements are compiled per reporting period; 4) Measurement unit. This concept assumes that all transactions that occur will be expressed in money (in the sense that the currency used is from the country where the company is established); 5) Objective evidences. Information that occurs must be conveyed objectively.

Information is said to be objective if the information is reliable, so the information presented must be based on existing evidence; 6) Full disclosure. This concept considers that matters relating to financial statements must be adequately disclosed; 7) Consistency. This concept requires that companies should apply the same accounting methods from one period to another so that financial statements can be compared; 8) Realization (matching expense with revenue). This principle brings together the current period's revenue with the current period's expenses to determine how much the current period's profit or loss is.

Accounting information required by users of financial statements varies depending on the type of decision to be made. Users of accounting information are grouped into two categories, namely internal users and external users.

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Those included in internal users include: 1) Company Owners, Owners of a company can assess the performance (results) of the work of their managers; 2) Director and Finance Manager, To determine whether or not the company is able to pay off its debts in a timely manner to creditors (bankers, suppliers), they need accounting information regarding the amount of cash debt available in the company at the time of loan / debt maturity; 3) Director of Operations and Marketing Director, To determine whether or not the product distribution channels and marketing activities that have been carried out by the company are effective, they need accounting information regarding the amount of sales (sales trends); 4) Production Managers and Supervisors, They need cost accounting information to determine the amount of cost of production, which in turn is also the basis for determining the selling price of products per unit.

Which is included in the category of external users, among others: 1) Investors (investors), use the Accounting Information of investees (recipients of capital) to make decisions in terms of buying or releasing their investment shares; 2) Creditors, such as suppliers or bankers, use debtor information to evaluate the level of risk of providing credit or debt loans; 3) Suppliers / shippers (suppliers), information for suppliers is that they will stop sending goods because they are worried that the company will not be able to pay off their debts, and vice versa, if the company's business situation is progressing, the delivery of goods will be increased; 4) The government, has an interest in the company's financial statements (taxpayers) in terms of calculating and determining the amount of income tax that must be deposited into the State treasury; 5) Capital Market Supervisory Agency, requires public coporation (issuers) to attach financial reports regularly to BAPEPAM 6) Economists, Practitioners, Analysts, use accounting information to predict the economic situation to determine the amount of inflation rate, national income growth, and others.

Tax Accounting is a process of recording, classifying and summarizing a financial transaction related to tax obligations with the preparation of fiscal financial statements in accordance with tax provisions and regulations as the basis for tax calculations. Tax Accounting aims to determine the amount of tax that must be paid by taxpayers. The presence of Tax Accounting is to provide ease of real calculation for taxpayers. Tax accounting serves to sensitize taxpayers to fulfill, pay their tax obligations with their own awareness.

According to Permatasari and Laksito (2013) Tax Technology and Information, namely Taxation facilities in the form of the application of modern Tax Technology and Information used by the government or intended for taxpayers with the aim of making it easier for taxpayers to carry out their tax obligations. The modern tax administration system is a tax administration system that has undergone improvements or improvements to improve services to taxpayers by utilizing information technology which is expected to increase taxpayer compliance and tax revenue (Triwigati, 2013).

Along with the development of technology, the Directorate General of Taxes has modernized tax administration by utilizing technological advances. More modern tax technology and information are expected to reduce tax evasion or taxpayer reluctance in carrying out their tax obligations. The easier it is for taxpayers to utilize tax technology and information, the lower the level of tax evasion that may occur.

Modernization of Information Technology follows technological advances that are expected to improve a more effective control mechanism supported by the implementation of the Directorate General of Taxes employee code of ethics that regulates employee behavior in carrying out their duties and implementing good governance. Implementation of Tax Information Technology with e-system based services such as e-Registration, e-SPT, e-Billing, and e-Filing.

According to Jotopurnomo and Mangoting (2013) awareness is a state of understanding and knowing, while taxation is matters regarding taxes, so tax awareness is a situation where taxpayers understand about taxes. Tax awareness will arise by itself if taxpayers understand the usefulness of the tax itself, so that in fostering tax awareness, taxpayers need a positive understanding of tax implementation so that tax awareness arises in fulfilling their tax obligations (Amanda et.al, 2014).

The definition of tax compliance is that taxpayers have a willingness to comply with their tax obligations according to applicable regulations without the holding of audits, thorough investigations (obtrusive investigations), warnings or threats and the application of sanctions both legal and administrative. Taxpayer compliance is also defined as a situation that arises within the taxpayer in understanding all tax norms and trying to comply with all tax obligations, starting from filling out tax forms completely and clearly, calculating the amount of tax owed correctly, and paying taxes owed in a timely manner (Jotopurnomo and Mangoting, 2013).

III. RESEARCH METHODOLOGY

This research method is quantitative research. Quantitative research is also referred to as the scientific method because it is concrete / empirical, objective, measurable, rational, and systematic. This research is a survey research that uses primary data collection methods by providing questions given to respondents in writing. The research respondents were individual taxpayers (employees and non-employees) in the KPP Pratama Purwakarta area. In addition to primary data, the authors also use

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secondary data, namely data directly from KPP Pratama Purwakarta, websites, previous research reports, which are used as references to theories and concepts to build a framework. The population in this study are individual taxpayers registered at KPP Pratama Purwakarta. The population size of KPP Pratama Purwakarta is 76,764 taxpayers. Which consists of 66,237 employee WP and 10,527 non-employee WP, so the sample taken was 100 people. Hypothesis testing using t test and F test.

IV. DATA ANALYSIS AND MODEL RESULTS

1. Modernization of Tax Information Technology

Descriptive statistics and frequency distribution of the Modernization of Tax Information Technology variable can be seen in the following table:

Table 3. Descriptive Statistics of Modernization of Tax Information Technology

N	Valid	100
	Missing	0
Mean		83,3100
Std. Deviation		6,03976
Minimum		66,00
Maximum		100,00

Source: data processed with SPSS

2. Taxpayer Awareness

Descriptive statistics and distribution of taxpayer awareness variables can be seen in the following table:

Table 4. Descriptive Statistics of Taxpayer Awareness

N	Valid	100
	Missing	0
Mean		61,1900
Std. Deviation		5,62228
Minimum		47,00
Maximum		75,00

Source: data processed with SPSS

3. Taxpayer Compliance

Descriptive statistics and frequency distribution of taxpayer compliance variables can be seen in the following table:

Table 5. Descriptive Statistics of Taxpayer Compliance

N	Valid	100
	Missing	0
Mean		57,8400
Std. Deviation		5,75198
Minimum		44,00
Maximum		70,00

Source: data processed with SPSS

4. Hypothesis Testing and Discussion

a. Determination Coefficient Test Results

The coefficient of determination is essentially used to measure how far the model's ability to explain variations in the dependent variable. As for the guidelines for interpreting the correlation coefficient or how much influence the independent variables have on the dependent variable, the guidelines proposed by Sugiyono (2017: 184) are used. The results of the coefficient of determination test are as follows:

Table 6 Determination Coefficient Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate

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1	.538 ^a	.289	.274	4.900
a. Predictors: (Constant), Modernization of Tax Information Technology, Taxpayer Awareness				

Source: data processed with SPSS

From the SPSS v25 test results in table 4.14 above, it can be seen that the R value is 0.538. This shows that the relationship between the independent variables (Modernization of Tax Information Technology and Taxpayer Compliance) on Individual Taxpayer Compliance has a moderate relationship because it is in the range of 0.40 - 0.599. Furthermore, the Adjusted R Square value is 0.274 or 27.4%. This means that taxpayer compliance can be explained by variations in the two independent variables, namely Modernization of Tax Information Technology and Taxpayer Awareness, by 27.4%. While the rest (100% - 27.4% = 72.6%) is influenced by other variables not included in the research model.

5. t test results (partial)

Regression test is used to determine how much influence Modernization of Tax Information Technology and Taxpayer Awareness have on Taxpayer Compliance. Before the regression test is carried out, the results of data processing with SPSS v25 can first be seen in the following table:

Table 7 Summary of Multiple Linear Regression Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14.484	7.163		2.022	.046
	Technology Modernization Tax Information	.265	.095	.278	2.802	.006
	taxpayer awareness	.347	.102	.340	3.417	.001

a. Dependent Variable: Taxpayer Compliance

Source: data processed with SPSS

Based on the table above, the multiple linear regression equation can be obtained as follows: The regression equation formula in this study is:

$$Y = 14,484 + 0,265X_1 + 0,347X_2 + e$$

The effect test results in the table above are to answer the third hypothesis H1,2. The explanation of the F test results is as follows:

H1: There is a positive and significant influence between Modernization of Tax Information Technology on Individual Taxpayer Compliance.

The first hypothesis proposed is that there is a positive and significant influence between Modernization of Tax Information Technology on Individual Taxpayer Compliance. Based on the test results with the statistical t test in table 4.15 the significance value is 0.001. When compared to the t table with a significance level of 5% and df = 97, the number 1.984 is obtained, then $t_{count} > t_{table}$. Thus it can be concluded that the Modernization of Tax Information Technology has a significant effect on Taxpayer Compliance because the t_{count} value is $2.802 > 1.984$ with a significance of $0.006 < 0.05$.

H2: There is a positive and significant influence between taxpayer awareness on individual taxpayer compliance.

The second hypothesis proposed is that there is a positive and significant influence between individual taxpayer awareness. Based on the test results with the statistical t test in table 4.15 the significance value is 0.001. When viewed, the t_{count} value is 3.417. When compared to the t table with a significance level of 5% and df = 97, the number 1.984 is obtained. Then $t_{count} > t_{table}$. thus it can be concluded that Taxpayer Awareness has a significant effect on Taxpayer Compliance because the t_{count} value is $3.417 > 1.984$ with a significance of $0.001 < 0.05$.

6. F Test Results

The F test was conducted to determine the joint influence between the independent variables on the dependent variable. These results can be seen in the SPSS output can be seen in the ANOVA table.

Table 8. Simultaneous Test

ANOVA^a

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Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	946.427	2	473.213	19.709	.000 ^b
	Residual	2329.013	97	24.010		
	Total	3275.440	99			
a. Dependent Variable: Taxpayer Compliance						
b. Predictors: (Constant), Taxpayer Awareness, Modernization of Tax Information Technology						

Source: data processed with SPSS

The effect test results in the table above are to answer the third hypothesis H3. The explanation of the F test results is as follows:

H3: There is a positive and significant influence between Modernization of Tax Information Technology and Taxpayer Awareness on Individual Taxpayer Compliance.

The third hypothesis proposed is that there is a positive and significant influence between Modernization of Tax Information Technology and Taxpayer Awareness on Individual Taxpayer Compliance. Based on the test results with the statistical F test in table 4.16 the significance value is 0.000. When viewed, the fcount value is 19.709. When compared to the ftabel with a significance level of 5% and df = 97, the number 1.984 is obtained. Then fcount > ftabel. Thus it can be concluded that simultaneously the variables of Modernization of Tax Information Technology and Taxpayer Awareness have a significant effect on individual taxpayer compliance. Because the fcount value is 19.709 > 3.090 with a significance of 0.000 < 0.05.

DISCUSSION OF RESEARCH RESULTS

The Effect of Modernization of Tax Information Technology on Taxpayer Compliance

The first hypothesis is that the Modernization of Tax Information Technology variable has a positive and significant effect on individual taxpayer compliance. These results indicate that Modernization of Tax Information Technology has an effect on increasing Individual Taxpayer Compliance. This happens because taxpayers in the KPP Pratama Purwakarta area take advantage of technology-based tax services without having to manually come directly to the KPP Pratama Purwakarta office.

This research supports Widya Kristia Sarunan's research entitled The Effect of Modernization of the Tax Administration System on Compliance of Individual Taxpayers and Corporate Taxpayers at the Manado Primary Tax Service Office (2015). The results showed that the modernization of the tax administration system has a positive influence on the compliance of individual taxpayers and corporate taxpayers.

Taxpayer Awareness on Taxpayer Compliance

The second hypothesis is that the Taxpayer Awareness variable has a positive and significant effect on Individual Taxpayer Compliance. These results indicate that taxpayer awareness has an effect on increasing individual taxpayer compliance. This happens because individual taxpayers at KPP Pratama Purwakarta are proven not to be negligent in carrying out tax obligations so as to encourage the level of taxpayer compliance.

This research supports Dina Fitri Septarini's research entitled The Effect of Sanction Services and Taxpayer Awareness on Individual Taxpayer Compliance at KPP Pratama Merauke (2015). The results showed that the results showed that tax services, tax sanctions, and taxpayer awareness each also had a positive effect on taxpayer compliance..

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Third Hypothesis, there is a positive and significant influence between Modernization of Tax Information Technology and Taxpayer Awareness on Taxpayer Compliance. This means that if all variables can be implemented properly and run properly, it can make taxpayers more compliant with their tax obligations.

This study supports Wulandari Agustiningih's research entitled The Effect of e-filing Implementation, Level of Tax Understanding and Taxpayer Awareness on Taxpayer Compliance at KPP Pratama Yogyakarta (2016). The results showed that (1) The application of e-filing has a positive and significant effect on taxpayer compliance with a coefficient of determination of 0.0454 (2) the level of understanding of taxation has a positive and significant effect on taxpayer compliance with a coefficient of determination of 0.444 (3) Taxpayer awareness has a positive and significant effect on taxpayer compliance with a coefficient of determination of 0.621 (4) The application of e-filing, the level of tax understanding and taxpayer awareness has a positive and significant effect on taxpayer compliance with a calculated F value greater than the F table, namely 59.820 > 3.04.

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V. CONCLUSIONS

Modernization of Tax Information Technology has a positive and significant effect on Individual Taxpayer Compliance. This is evidenced by multiple linear regression analysis obtained a correlation coefficient R of 0.538 and a coefficient of determination R² of 0.274 or Modernization of Tax Information Technology has an effect of 27.4% on Taxpayer Compliance with a tcount of 2.802.

Taxpayer awareness has a positive and significant effect on individual taxpayer compliance. This is evidenced by multiple linear regression analysis obtained a correlation coefficient R of 0.538 and a coefficient of determination R² of 0.274 or Taxpayer Awareness has an effect of 27.4% on Taxpayer Compliance with a tcount of 3.417.

Together Modernization of Tax Information Technology and Taxpayer Awareness have a positive and significant effect on Individual Taxpayer Compliance. The test results show the correlation coefficient R of 0.538 and the coefficient of determination R² of 0.274 so that the two independent variables together have an influence on taxpayer compliance by 27.4% and the remaining 72.6% is explained by other variables not examined.

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