

ABSTRACT

Taxes have a very important role for state treasury receipts, taxes are contributions that originate from citizens for the state treasury which are coercive in nature without any direct compensation for the citizens, the aim is to improve the welfare of its citizens. With the occurrence of inconsistent tax revenue events in Indonesia, discipline and public awareness to comply with applicable taxpayer obligations are of course very much needed.

This study aims to determine how the modernization of the tax administration system, moral obligations and education level of individual non-employee taxpayers registered at KPP Pratama Kuningan, and how the effect of modernization of the tax administration system, moral obligations and education level of taxpayers simultaneously or partially on the tax administration system. individual non-employee taxpayer compliance at KPP Pratama Kuningan.

Based on its objectives, this research is a descriptive research with a case study character and is included in quantitative research. This research was conducted at KPP Pratama Kuningan with a sample of 99 individual non-employee taxpayers. The data used are primary data in the form of a questionnaire with a Likert scale of 1-5 as a collection method and secondary data made by KPP Pratama Kuningan. The data analysis used is descriptive statistical analysis, classical assumption test, multiple linear regression analysis and hypothesis testing using IBM SPSS Statistics 25.

The results of this study prove that the modernization of the tax administration system, moral obligations and education level of taxpayers simultaneously have a significant effect on taxpayer compliance. Furthermore, the variables of moral obligation and education level of taxpayers partially have a positive significant effect on taxpayer compliance. However, the modernization of the tax administration system partially does not have a significant effect on taxpayer compliance.

Based on the results of this study, it is recommended for further researchers to add one or other independent variables that are not discussed in this study, for example, namely taxpayer religiosity, taxpayer gender and tax sanctions and it is recommended to increase the number of research samples used and use research objects in the Office of the Republic of Indonesia. Different Tax Services. Taxpayers are advised to dig up information and re-learn the modernization of the tax administration system that can make it easier for taxpayers to fulfill their tax obligations online through the website or tax application.

Keywords: *Modernization of the Tax Administration System, Moral Obligations, Education Level of Taxpayers, Taxpayer Compliance, Non-Employee Individual Taxpayers*