

ABSTRACT

Taxes are one of the important roles in the continuity of development and state spending in a country which is obtained through public contributions. Not only as a source of funding for development, taxes is means for the community to contribute in carrying out development. However, according to the state budget, tax revenues in Indonesia have not yet fully reached the target. Due to the lack of awareness, understanding and discipline of the public on the importance of taxes, there is a lack of taxpayer compliance in accordance with applicable regulations.

This study aims to determine the effect of the Modern Tax Administration System, Tax Audit and Quality of Fiscal Services on Non-Employee Individual Taxpayer Compliance at the Pratama Tax Service Office, West Serang.

This research is a quantitative research using primary data obtained through questionnaires and secondary data. The population used in this study is an employee individual taxpayer who is registered at the West Serang Pratama Tax Service Office in 2020 using convenience sampling and the sample used is 100 respondents. The research data were analysed using descriptive statistics, multiple regression analysis and hypothesis testing.

The results of this study indicate that the modern tax administration system, tax socialization, tax audits and the quality of tax services simultaneously have a significant effect on taxpayer compliance. In addition, the variables of modern tax administration system, taxation socialization and the quality of tax service services partially have a significant positive effect on taxpayer compliance, but the tax audit variables partially have no significant effect on taxpayer compliance.

Based on the results of this study, its recommended for further researchers to add or use other independent variables that are not discussed in this study, such as accountability, understanding of taxation and awareness of taxation and then its recommended to increase the number of samples used and use research object in other Tax Offices. Taxpayers to be on time in paying taxes and reporting the Annua SPT so that no STP (Tax Warning Letter) or fines are issued so that the Indonesian state can continue to develop and progress.

Keywords: *modern tax administration system, tax socialization, tax audit, fiscus service quality, individual taxpayer compliance, non employee individual taxpayer*