

Factors Affecting the Tax Compliance Level of the Tax Payers

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ABSTRACT

This study aims to determine the effect of tax socialization, taxpayer morality and the modernization of the tax administration system on the level of individual taxpayer compliance in fulfilling their tax obligations. The research method used in this research is quantitative research methods with primary data obtained from questionnaire data which is measured using a Likert scale. This research was conducted at the Pratama Singaraja Tax Office. The population in this study were all individual taxpayers registered at KPP Pratama Singaraja, totalling 72,847 people. The sample size in this study used a table to determine the number of samples from Issac. Based on the formula table made by Isaac and Michael with the error rate set at 5%, the sample size is 346 respondents. So that the number used is 346 individual taxpayers who are registered at the Singaraja Pratama Tax Office. Probability sampling technique is a technique in taking samples. The data were then analysed by several analyses including descriptive statistics, classical assumption tests and multiple regression analysis with data presentation assisted by the SPSS 20 program. The results of this study indicate that the tax socialization variables (X_1), taxpayer morality (X_2), and the modernization of the tax administration system (X_3) each has a positive and significant effect on the level of WPOP compliance (Y).

Keywords: *Compliance level of individual taxpayers, Modernization of tax administration system, Tax morality, Tax socialization*

1. INTRODUCTION

Taxes can be interpreted as a form of public contribution to their country, but this is compulsory and compulsory and without any exception, whether individuals or bodies, this donation does not receive direct compensation and it is used for the prosperity of the people [1]. Even though it is coercive, there are still many taxpayers who are negligent of their obligations to pay taxes. Various methods are used by the taxpayer to avoid this obligation. Starting from avoiding the obligation to pay taxes with applicable provisions to deviating from the applicable Law.

Seeing that the role of taxes is so important for the State, the government, in this regard, the Directorate General of Taxation has made various efforts to maximize tax revenues. One of the efforts made is

through the reform of laws and regulations in the field of taxation by implementing the Self-Assessment System. The Self-Assessment System is a tax collection system that gives taxpayers to determine the amount of taxes owed on its own.

In addition, in an effort to support the modernization of the tax administration system and to improve services to the public and taxpayers, the Directorate General of Taxes continues to develop the utilization and application of the E-System related to taxation. This is done so that all work processes and taxation services run smoothly, smoothly, and accurately. In this system, the entire series of tax payments can be accessed via the internet which has been integrated with the tax offices. With the updating of the existing system in the tax office, it is hoped that it will increase the ease of taxpayers to pay taxes and will make it easier to receive taxes that will help

the economy. In this E-System includes e-registration, e-filing, e-SPT, and e-billing.

Efforts to achieve taxation objectives, of course, do not always proceed smoothly. Many factors cause taxpayers to not comply or not pay / report their tax obligations to the tax officer.

According to news reported from www.cnbcindonesia.com, the Ministry of Finance (Kemenkeu) recorded the realization of tax revenues up to August 2019 of Rp. 920, 15a Trillion. This amount has only reached 51.51% of the target of IDR 1,618.1 trillion in the 2019 State Budget (APBN). This is also supported by the news reported from DDTCNews, which states that since the end of March 2020, the reporting of notification letters (SPT) was recorded yearly compared to the realization of the same period last year.

2. LITERATURE REVIEW

The level of taxpayer compliance is an important aspect in increasing tax revenue. The higher the tax compliance, the higher the taxes that will be received which will later be used to finance national development. Tax compliance is a condition when the tax is obliged to fulfil all tax obligations and exercise its taxation rights [2]. There are several factors related to the level of compliance of taxpayers in carrying out their obligations, namely including the socialization of taxation, morality of tax obligations and the modernization of the tax administration system.

Socialization is an important thing in efforts to increase awareness and compliance with tax obligations. The socialization of taxation is the provision of insight and guidance to taxpayers so that they know all the pages regarding taxation. KPP Pratama Singaraja, which is directly ordered by the Directorate General of Taxes, always tries to optimize its services if the taxpayers always carry out their tax obligations. One way to optimize these services is to carry out continuous socialization activities related to the importance of paying taxes which are expected to increase compliance with taxpayers to fulfil their tax obligations.

Attribution theory was developed by Fritz Heider who stated that a person's behaviour is determined by a combination of internal forces and external forces. Internal strengths are factors that come from a person's presence, such as talent, ability, and entrepreneurial ability, while external strengths are factors that come from the outside or from the environment around the individual, for example, the luck or difficulty that the individual experiences at work. In this study discusses one of the external factors that affect the level of tax compliance of private individuals, namely the socialization of taxation. The existence of tax socialization can maximize the knowledge of taxpayers about the importance of paying taxes. Therefore, this

socialization of taxation is able to influence tax authorities in making decisions on compliance to pay their obligations.

The increasing of socialization activities, the taxpayer compliance level will also increase. This is supported by the research of [3] and also [4] which states that the socialization of taxation has a significant effect on taxation awareness. Research conducted by [5] states that there is an influence between the socialization of taxation on the awareness of tax obligations. If socialization activities are carried out more often and use effective media, then it can increase awareness of the tax obligations of their tax rights and obligations. Therefore, the researchers assume that:

H₁: Taxation socialization has a positive effect on the Compliance Level of Individual Taxpayers

Another factor that influences the level of compliance with the mandatory tax of an individual is the morality of compulsory taxation. In theory, taxpayer morality is a motivation that arises from within individuals to pay taxes. Moral can be said to affect the level of compliance with tax obligations, it is said that paying taxes is an activity that is inseparable from the conditions of the tax obligatory behaviour itself, because it requires good behaviour in oneself to pay taxes. Moral aspects in the field of taxation are important in increasing tax compliance [6].

Attribution is a theory that explains the reasons that cause someone to behave. Attribution theory was developed by Fritz Heider who stated that a person's behaviour is determined by a combination of internal forces and external forces. Internal strengths are factors that originate from within a person such as talent, ability and entrepreneurship. While external strengths are factors that come from outside or from the environment around the individual, for example, the advantages or difficulties that individuals experience at work. Internal factors that affect the level of compliance with the tax obligations of private persons are the morality of tax obligations.

Good population morale will lead to good compliance with tax obligations. If the moral condition of the community is low, then there will be motivation to escape from taxation obligations in either legal or illegal ways. The theory of moral reasoning can be used to explain the effect of taxpayer morality on taxpayer compliance. The results of research, which show that taxpayer morality has a significant positive effect on tax compliance. The results of a similar study conducted by [6], also stated that tax morale has a significant effect on taxpayer compliance at the Gianyar Tax Office. Therefore, the researchers assume that:

H₂: Taxpayer's Morality has a Positive Effect on the Compliance Level of Individual Taxpayers

The modernization of the tax administration system is one of the factors found to influence tax compliance. Modernization of the tax administration system is a factor that can affect compliance with tax obligations. The modern tax administration system is the implementation of various programs and activities stipulated in the medium term tax administration reform. So it can be concluded that the modern tax administration system is a tax administration system that has experienced improvements or improvements to improve services to taxpayers by utilizing information technology which is expected to increase compliance with tax obligations and tax receipts.

Attribution is a theory that explains the reasons that cause someone to behave. Attribution theory was developed by Fritz Heider who states that a person's behaviour is determined by a combination of internal and external forces. Internal strengths are factors that come from one's own self, such as talent, intention, ability to fund business. While external forces are factors that come from the outside or from the environment around the individual, for example, the fortunes or difficulties that individuals experience in their work. External factors that affect the level of compliance with the mandatory individual tax fees, one of which is the modernization of the tax administration system. The modernization of the tax administration system will generate a good perception of the community, especially taxpayers and it is hoped that this good perception can increase compliance with tax obligations.

According to [2] states that the modernization of the tax administration system is a remedial step carried out by the Directorate General of Taxation to improve the existing system with the aim of achieving a tax compliance level, a tax mandatory trust level, and a high level of productivity of tax employees. The results of research conducted by [2] which state that the modernization of the tax administration system has a positive effect on compulsory tax compliance. This is also in line with the results of research by [7] which show that the modernization of the tax administration system has a positive effect on tax compliance. Therefore, the researchers assume that:

H₃: Modernization Tax Administration System has a positive effect on Compliance Levels Obligatory Taxpayers of Individuals

3. METHOD

This study uses an analysis in the form of numbers of the variables used, therefore using a quantitative approach. Population is described as an area which usually consists of the characteristics and qualities of an object or a subject which is later determined as a material to be studied [8]. All Individual Taxpayers registered at the *Pratama Singaraja* Tax Service Office constitute the population of this study which totalled 72,847 people.

Part of the population of a study is called the research sample [8]. The sample size in this study uses the table to determine the number of samples from Isaac. Based on the formula table that is made by Isaac and Michael, with the error rate set at 5%, there is a sample size of 346 respondents. So that the amount used is 346 individual tax-payers registered at the *Pratama Singaraja* Tax Service Office (KPP). The probability sampling technique is a technique in taking samples, which is a sampling technique that provides the same opportunities or opportunities for each element or member of the population to be selected as samples [8].

The use of a questionnaire instrument is a method of collecting data. Measurement of the scale of the studied variables using a text scale. The data obtained were then analysed with the help of the SPSS 20 program which analysed several tests, namely descriptive statistical analysis, classical assumption tests, and multiple linear regression analysis.

4. RESULTS AND DISCUSSION

Descriptive statistics are one of the processes in the transformation of data by tabulating them, which later can be easily understood and can be explained properly. This process uses a measure that is the lowest value, this is the highest value mean of funds as well as the standard deviation of each variable data. This analysis produces results that can be seen in Table 1.

In addition to the descriptive statistical test, the validity test was also carried out. The validity test aims to test how well the research instrument measures the concepts that should be measured. The use of a questionnaire as an instrument for collecting all data in this study in order to be suitable, adequate and able to meet all the conditions determined, one of which is the validity test which in this test uses a correlation called Pearson. All indicators can be assumed to be valid if the test results indicate a significance value of less than 0.05. The validity test obtained several results, namely the variable of tax socialization, tax mandatory morality, modernization of the tax administration system and the compliance level of the WPOP has a lower significance

Table 1. Results of Descriptive Statistical Analysis

	N	Min	Max	Mean	Std. Deviation
Tax Socialization	346	15	30	25,82	2,891
Taxpayer morality	346	53	95	85,86	4,464
Modernization of the Tax Administration System	346	12	20	17,88	1,728
Individual tax-payers Compliance Level	346	42	80	71,31	3,797
Valid N (listwise)	346				

Table 2. Results of the Instrument Reliability Test

No	Variable	Alpha Cronbach	Standard Alpha	Decisions
1	Tax Socialization (X_1)	0,737	0,700	Reliable
2	Taxpayer morality (X_2)	0,763	0,700	Reliable
3	Modernization of the Tax Administration System (X_3)	0,720	0,700	Reliable
4	Individual Tax-payers Compliance Level (Y)	0,713	0,700	Reliable

Table 3. Results of the Classical Assumption Test

Classical Assumption Test	Output	Information
Normality Test Asymp. Sig. (2-tailed)	0,064	Significance Value > 0,05, therefore the data is normally distributed.
Multicollinearity Test Tolerance Tax Socialization Taxpayer morality Modernization of the Tax Administration System VIF Tax Socialization Taxpayer morality Modernization of the Tax Administration System	0,935 0,884 0,879 1,070 1,131 1,138	Each variable has a Tolerance value > 0.10 and VIF < 10, meaning that there are no symptoms of multicollinearity.
Heteroscedasticity Test Sig. Tax Socialization Taxpayer morality Modernization of the Tax Administration System	0,070 0,396 0,293	Each variable has a significance value > 0.05, so there is no symptom of heteroscedasticity.

value of 0.05, and a conclusion can be drawn that all data can be measured or valid. After testing the validity of the data, then testing the reliability of the data used. Answers that tend to be stable will show that the data is reliable. The test of reliability is known by the Cronbach's Alpha test which if the value exceeds the value of 0.70, then all instruments are said to be reliable. Table 2 shows that all data are declared reliable.

The tests carried out to test the entire quality of the data obtained show that all are in accordance with the stipulated provisions. After that, the classical assumption test was carried out. Detection of the presence or absence of multiple regression equation deviations using a classic assumption test. This test includes normality tests, multicollinearity tests, and heteroscedasticity tests.

Table 4. Results of the Multiple Linear Regression Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	29,605	3,504		8,449	0,000
	Tax Socialization	0,157	0,062	0,119	2,537	0,012
	Taxpayer morality	0,391	0,041	0,459	9,500	0,000
	Modernization of the Tax Administration System	0,230	0,107	0,105	2,162	0,031

Table 5. Results Analysis of Coefficient Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,542 ^a	0,293	0,287	3,206

The influence of taxation socialization (X1), mandatory tax morality (X2) and the modernization of the tax administration system (X3) on the level of compliance with individual taxpayers (Y) can be seen in table 4.

Based on the regression model which is shaped, it can be interpreted that the result of a constant -29,605 shows that the variable of tax socialization (X1), taxpayer morality (X2), and the modernization of the tax administration system (X3) is constant, then the variable of compliance with the mandatory personal taxation tax (Y) has a value of 29,605 units.

The tax socialization regression coefficient (X1) of 0.157 shows that each addition of the X1 variable is 1 unit, the WPOP compliance rate will increase by 0.157. The tax-obliged morality regression coefficient (X2) is 0.391 indicating that every addition of the variable aX2 is 1 unit, then the WPOP compliance rate will increase by 0.391. The regression coefficient of modernization of the tax administration system (X3) is 0.230 indicating that every addition of the X3 variable is 1 unit, the WPOP compliance rate will increase by 0.230.

Furthermore, to find out the effect of the independent variable on the dependent variable, a statistical test was carried out by assuming the other variables had a constant or constant value. Determination to be able to clearly know whether the hypothesis is able to be accepted or vice versa, namely by the following criteria:

- 1) If the significance value is $> \alpha 0.05$, then the reject hypothesis which means the independent variable has no effect on the dependent variable.
- 2) If the significance value is $< \alpha 0.05$, then the hypothesis is accepted, which means that the independent variable has an effect on the dependent variable.

All variables in this research or study state that all variables have a significance value with a magnitude of less than 0.05 from the statistical test results. The tax socialization variable has a significance value of 0.012, the tax mandatory morality variable has a significance value of 0.00, and the tax administration system modernization variable has a significance value of 0.031. So that all the independent variables have a significant effect on the variables because the significance value is less than 0.05.

Next, the coefficient of determination is tested. The coefficient of determination measures how much influence the independent variable (X) has on the substance variable (Y), which is indicated by the Adjusted R a-square value. The results of the analysis of the determination coefficient are presented in table 5 below.

Based on the results in table 5 above, the adjusted R2 results are 0.287. This value shows that the level of WPOP compliance is influenced by the socialization of taxation, taxpayer morality and the modernization of the tax administration system by 0.287. This means that the level of WPOP compliance is influenced by the three independent variables by 28.7% and the basis is 71.3% influenced by other variables which were not included in this study.

4.1. The Influence of Tax Socialization on the Level of Compliance must invite Individuals

Socialization is an important thing in efforts to increase awareness and compliance with tax obligations. The socialization of taxation is the provision of insight and guidance to taxpayers so that they know everything about taxation [9]. KPP Pratama Singaraja, which is directly ordered by the Directorate General of Taxes, always strives to optimize its services so that taxpayers

always carry out their tax obligations. One way to optimize these services is to routinely carry out socialization activities related to the importance of paying taxes which are expected to increase compliance with Wajiba Taxes to fulfil their tax obligations.

The results of this study support the first hypothesis which states that the socialization of taxation has a positive effect on the level of individual tax compliance. The regression coefficient of this variable is 0.157, which illustrates that for each increase in one of the tax socializations, then the WPOP compliance rate will increase by 0.157. In addition, the results of the study show that the significance value of this variable is 0.012 which is smaller than 0.05. This suggests that the tax socialization variable has a positive and significant effect on the level of individual tax payment compliance, meaning that the higher the socialization of taxation, the higher the level of compliance with individual taxpayers.

Attribution theory was developed by Fritz Heider who stated that a person's behaviour is determined by the combination of internal forces and external forces. Internal strengths are factors that come from one's own self, such as talent, ability and entrepreneurship. While external forces are factors that originate from outside or from the environment around the individual, for example, the benefits or difficulties that individuals experience in their work. In this study, it discusses one of the external factors that affect the level of compliance with individual tax obligations, namely the socialization of taxation. The existence of taxation socialization can maximize the knowledge of taxpayers about the importance of paying taxes. Therefore, the socialization of this taxation is able to influence the tax authorities in making decisions in compliance with paying their obligations.

The socialization of taxation is able to convey information regarding taxation to taxpayers so that it can affect taxpayer compliance in fulfilling their tax obligations so that it will increase tax compliance [2]. The existence of socialization about taxes is expected to make it obligatory for tax to know, understand, and realize the importance of tax for development [5]. Thus, the tax is obliged to respond to the socialization of taxation that is given. The presence of taxpayers in following taxation socialization causes taxpayers to know, understand, and realize the importance of taxation for development, so that taxpayers are more obedient in carrying out tax obligations. This causes the socialization of taxation to affect compliance with tax obligations.

The more frequent socialization of taxes is carried out, the more taxpayers will submit their SPT on time, because the socialization of taxation makes taxpayers know the benefits of taxes for the state and know the procedures for calculating taxes correctly so as to provide awareness of the importance of tax benefits that make taxpayers voluntarily carry out their tax obligations [10]. In addition, the socialization of taxation will greatly help

taxpayers to understand applicable tax regulations, because tax obligations receive a lot of information through socialization media and can lead to a good perception of the public towards tax officials. Therefore, it is able to influence the existence of individual tax compliance in carrying out their obligations.

The socialization of taxation at KPP Pratama Singaraja can be said to be good, this can be seen from the answers of the respondents who mostly agreed. Based on the results of the research shows that from several indicators of tax dissemination research, the indicators of the Directorate General of Taxes website support the socialization of taxation in increasing the tax compliance level, which can be seen from the results of the research questionnaire that is 88.40%. This shows that at KPP Pratama Singaraja, taxpayers have received complete information on the website of the Director General of Taxes. Meanwhile, the indicator of direct information from officers to taxpayers has the lowest percentage, namely 84.10%. This proves that at KPP Pratama Singaraja, tax officers and community leaders around the taxpayer's residence still do not provide direct information to taxpayers.

This is supported by the results of research by [2] which states that there is a positive effect of taxation socialization on the awareness of tax obligations. Other studies that get the same results are research from [10], [3] and [4] which state that taxation socialization has a positive and significant effect on the level of compliance with personal tax obligations.

4.2. The Effect of Taxpayer's Morality on the Level of Tax Obligatory Compliance with Individuals

In theory, the morality of obligatory tax is a motivation that arises from the presence of individuals to pay taxes. Moral can be said to affect the level of compliance with tax obligations, it is said that paying taxes is an activity that is inseparable from the conditions of the obligatory tax behaviour itself, because it requires good behaviour in itself to pay taxes. Moral aspects in the field of taxation are important in increasing tax compliance [6].

The results of this study support the second hypothesis which states that the morality of the tax obligation has a positive effect on the level of individual tax payment compliance. The taxpayer morality regression coefficient of 0.391 illustrates that for each increase of one unit of taxpayer morality, the level of individual taxpayer compliance will increase by 0.391. In addition, the results of the study also show that the significance value of this variable is 0.000 which is smaller than 0.05. This matter states that the tax obligation morality variable has a positive and significant

effect on the level of individual tax payment compliance, meaning that the higher the tax obligation morality, the higher the level of individual tax compliance.

Attribution theory was developed by Fritz Heider who stated that a person's behaviour is determined by the combination of internal forces and external forces. Internal strengths are factors that come from one's own self, such as talent, ability and entrepreneurship. While external forces are factors that originate from outside or from the environment around the individual, for example, the benefits or difficulties that individuals experience in their work. An external factor that influences the level of compliance with the mandatory individual tax is the tax liability morality. Good morale of the population will result in good taxpayer compliance. If the moral condition of the community is low, then there will be motivation to escape from taxation obligations in both legal and legal ways.

The morality of taxpayers at Singaraja KPP Pratama can be said to be good, this can be seen from the answers of the respondents who mostly agreed. Based on the results of the research shows that from several indicators of taxpayer morality research, indicators of having the willingness to pay taxes support taxpayer morality in increasing the level of taxpayer compliance, which can be seen from the results of the research questionnaire, namely 90.52%. This shows that at KPP Pratama Singaraja, taxpayers already know and understand the importance of paying taxes and understand the information that has been conveyed by the tax authorities. Meanwhile, indicators of violating procedures had the lowest percentage, namely 89.94%. This proves that at KPP Pratama Singaraja, there are still indications that taxpayers violate taxation procedures.

4.3. Influence of Modernization System Administration Taxing at the Level of Compliance of Individual Taxpayers

Modernization of the tax administration system is a factor that can affect compliance with tax obligations. Modern tax administration system is the implementation of various programs and activities stipulated in the medium term tax administration reform. So it can be concluded that the modern tax administration system is a tax administration system that experiences improvements or improvements to improve services to taxpayers by utilizing information technology which is expected to improve compliance with tax obligations and tax revenue.

The results of this study support the third hypothesis which states that the modernization of the tax administration system has a positive effect on the level of personal tax compliance. The regression coefficient of modernization of the tax administration system of 0.230 illustrates that for each increase in a modernization unit

of the tax administration system, the level of compliance with individual taxpayers will increase by 0.230. In addition, the results of the study also show that the significance value of this variable is 0.031 which is smaller than 0.05. This suggests that the variable of modernization of the tax administration system has a positive and significant effect on the level of compliance with the mandatory personal taxation, meaning that the higher the modernization of the tax administration system, the higher the level of compliance with the mandatory personal tax.

Attribution is a theory that explains the reasons that cause someone to behave. Attribution theory was developed by Fritz Heider who stated that a person's behaviour is determined by a combination of internal forces and external forces. Internal strengths are factors that come from within a person such as talent, nature, ability and entrepreneurship. Meanwhile, external forces are factors that come from the outside or from the environment around the individual, for example, the advantages or difficulties that individuals experience in their work. External factors that affect the level of individual tax payment compliance, the only problem is the modernization of the tax administration system. The modernization of the tax administration system will give rise to good perceptions of the community, especially taxpayers, and it is hoped that this good perception can increase tax compliance.

Through this modernization of tax administration logically will encourage taxpayers to pay their obligations as taxpayers (increasingly compliant), because the tax administration system is traditional and appears to be a tad which as long as this is the main reason that makes taxpayers retaliate / unwilling to fulfil each of their obligations (obey) as tax obligations. The modernization of the tax administration system is a remedial measure taken by the Directorate General of Taxes to improve the existing system with the aim of achieving a level of compliance with tax obligations, the level of trust in tax obligations, and achieving a high level of productivity of tax employees.

Modernization of the tax administration system at KPP Pratama Singaraja can already be said to be good, this can be seen from the answers of the respondents who mostly chose to agree. Based on the research results show that from several research indicators of the modernization of the tax administration system, indicators of improving service facilities support the modernization of the tax administration system in increasing the level of tax compliance, which can be seen from the results of the research questionnaire that is 90.63%. This shows that the KPP Pratama Singaraja has had a fairly good increase in tax service facilities. Meanwhile, the indicator for simplifying form filling has the lowest percentage, namely 87.39%. This proves that at KPP Pratama Singaraja, there are still shortcomings in simplifying

procedures in filling out the SST / SSP formulas which can cause difficulties for taxpayers.

The results of research conducted by [2] state that the modernization of the tax administration system has a positive effect on tax compliance. This is also in line with the results of a study by [7] which shows that the modernization of the tax administration system has a positive effect on tax compliance.

5. CONCLUSION

The conclusions that can be drawn based on the results and discussion above are as follows: (1) the socialization of taxation (X_1) has a positive effect on the level of individual tax payment compliance, meaning that the higher the socialization of taxation, the higher the level of individual tax payment compliance. The socialization of taxation is able to convey information regarding taxation to taxpayers so that it can affect taxpayer compliance in fulfilling their tax obligations so that it will increase taxpayer compliance; (2) The tax mandatory morality (X_2) has a positive effect on the level of personal tax compliance, meaning that the higher the tax obligation morality, the higher the level of individual tax compliance. Morale can be said to affect the level of compliance with tax obligations, where paying tax is an activity that cannot be separated from the conditions of the tax-obligatory behaviour itself, because it is necessary to have good behaviour in one's own right to pay taxes; (3) the modernization of the tax administration system (X_3) has a positive effect on the level of personal tax compliance, meaning that the higher the modernization of the tax administration system, the higher the level of compliance with individual tax administrations. This modernization of tax administration will logically encourage taxpayers to pay their obligations as taxpayers (increasingly compliant), because it is the traditional tax administration system and it seems that it is the only problem that has always been the main reason why it is obligatory to pay taxes in return for complying with each of its tax obligations (obey).

KPP Pratama Singaraja is expected to be able to maintain service quality in terms of tax socialization and tax administration systems and be able to improve it again. For the community, especially those who are obliged to pay personal taxes, it is advisable to be able to pay attention and study every policy issued by the government regarding taxes, especially regarding compliance in fulfilling tax obligations. Further research is suggested to be able to use more and more varied variables in the selection of other independent variables outside of the tax socialization variables, taxpayer morality and the modernization of the tax administration system. Other variables such as tax culture, taxpayer attitudes, taxpayer morale, administrative justice and many other variables. Another suggestion is to be able to

choose more diverse research objects with different characteristics.

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