



**INFLUENCE OF THE APPLICATION OF THE MODERN TAXING
ADMINISTRATION SYSTEM, TAXING AWARENESS, AND TAX
SANCTIONS REGARDING THE COMPLIANCE IN YEARLY TAX
REPORT FOR ANNUAL INDIVIDUAL TAX INCOME
(A STUDY CASE ON EMPLOYEES OF PT. TRITANU HUB'S
INDONESIA, PT. SAMIPLAST JOYO MANDIRI AND PT. ARMUH
GLOBAL MANAGEMENT)**

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ABSTRACT

This research aims to determine the effect of the application of the modern tax administration system, tax awareness, and tax sanctions on the compliance of individual taxpayers' annual income tax returns. The independent variable in this research is represented by (1) Application of Modern Tax Administration System, (2) Tax Awareness, (3) Tax Sanctions. This type of research is quantitative research. The population in this research are individual taxpayers who report their annual income tax returns. The sampling technique used in this study was the purposive sampling technique. The sample is 53 out of 112 taxpayers on employees of PT. Tritanu Hub's Indonesia, PT. Samiplast Joyo Mandiri and PT. Armuh Global Management. The data analysis technique used in this research is multiple linear regression analysis. Based on the results of this research, it is found that (1) Implementation of Modern Tax Administration System, (2) Tax Awareness, (3) Tax Sanctions simultaneously affect Compliance with Individual Taxpayer Annual Income Tax Reporting Compliance. Partially, it is found that (1) The implementation of the Modern Tax Administration System and (2) Tax Awareness have a significant effect on the Compliance of the Annual Income Tax Return of Individual Taxpayers. The greater the variables (1) Implementation of the Modern Tax Administration System and (2) Tax Awareness will cause a high level of Compliance with Individual Taxpayer Annual Income Tax Reporting. Partially obtained, (3) Tax Sanctions don't affect the Compliance of the Annual Income Tax Return Report of Individual Taxpayers.

Keywords: *Modern Tax Administration System, Tax Awareness, Tax Sanctions, SPT PPh WPOP Reporting.*

1. Introduction

In relation to the efforts to increase national income through the tax sector, there are a lot of problems such as the levels of compliance regarding taxpayers paying their income tax (PPh) less or even not paying it at all and also not reporting their annual income tax. According to Redaksi DDTC News (2019), Directorate General of Taxes

(DGT) will transform through phases the whole business process of the institution by utilizing information technology. Director of counseling, service, and public relations from DGP Hestu Yoga Saksama states that business processes and tax administrations in terms of services, monitoring, and law enforcement will rely on the use of modern information technology systems. According to Tri Adi (2019), the importance of regulations and law enforcement has to be supported by tax subjects who are affected by the regulations. Therefore, tax problems are not only related to the aspect of compliance but it includes a more essential problem, which is tax awareness. For example, people will tend to hide their original income so that the tax that they are paying is lower or the income they have reported as the basis of taxpaying is false since they gain income from other sources, such as income from undisclosed online activities. According to Yantina Debora (2020), the annual income tax report is open until the 31st of March 2020, and taxpayers are encouraged to pay within that period. Taxpayers who are late in reporting their annual income tax will be fined. Based on article 7 paragraph 1 of the General Provisions and Tax Procedures Law, there are differences in the number of fines for each taxpayer. Based on the General Provisions and Tax Procedures for Annual Added Value Income Tax Report there will be an Rp. 500.000 fine for each tax period. Fines for other Annual Income Tax Return Report is set at Rp. 100.000 for each tax period. Research done by Henny Zurika Lubis and M Arief Hidayat (2019) explains that the modern system of tax administrations has an effect on Annual Income Tax Return Report compliance. Meanwhile, the research done by Qodariah et al. (2018) states that the modern system of tax administration does not have an effect on Annual Income Tax Report compliance. Research done by Mentari Rahayu Putri (2016) revealed that tax awareness affects the compliance of Annual Income Tax Return Reports. Meanwhile, the research of Aditya Nugroho, Rita Andini, and Kharis Raharjo (2016) states that tax awareness does not affect compliance in regards to Annual Income Tax Return Reports. This is in line with the research done by Nelly Prima Putri, Aries Tanno, and Rahmat Kurniawan (2019) that tax sanctions affect compliance towards Annual Income Tax Return Report and research by Rembrant o Gusani Putro and Saryadi (2019) also reveals that tax sanctions do affect compliance regarding Annual Income Tax Return Report. Meanwhile, research done by Marisa Setiawati Muhamad, Dr. Meinarni Asnawi, and Bill J. C. Pangayow (2019) states that tax sanctions do not affect compliance regarding Annual Income Tax Return Reports. Based on the descriptions above, the focus of this study will be "Influence of the Implementation of Modern Tax Administration Systems, Tax Awareness, and Tax Sanctions Towards Compliance Regarding Annual Tax Income Return Report for Individual Taxpayers (A Study Case on Employees of PT. Tritanu Hub's Indonesia, PT. Samiplast Joyo Mandiri dan PT. Armuh Global Management)".

Based on what has been described above by the researchers in the background, the formulations of the problem for this research is:

1. Does the implementation of modern tax administration, tax awareness, and tax sanctions affect the compliance of the Annual Income Tax Return Report of individual taxpayers?
2. Does the implementation of modern tax administration influence the compliance of the Annual Tax Income Return Report of individual taxpayers?
3. Does tax awareness influence the compliance of Annual Tax Income Return Report of individual taxpayers?
4. Do tax sanctions influence the compliance of the Annual Tax Income Return Report of individual taxpayers?

Based on the formulations of the problem listed above, the purpose of this research is:

1. To find out if whether there is an influence of the implementation of modern tax administration systems, tax awareness, and tax sanctions regarding the compliance of Annual Tax Income Return Report of individual taxpayers.
2. To find out if there is an influence of the implementation of modern tax administration systems regarding the compliance of the Annual Tax Income Return Report of individual taxpayers.
3. To know if there is an influence of tax awareness regarding the compliance of the Annual Tax Income Return Report of individual taxpayers.
4. To know if there is an influence of tax sanctions regarding the compliance of the Annual Tax Income Return Report of individual taxpayers.

Theory of Attribution is the theory of taxpayer compliance related to the attitude of taxpayers in making assessments of taxes itself. One's perceptions to make a judgment about someone else are heavily influenced by the person's internal and external conditions. The attribution theory is highly relevant to clarify the intentions above. In its basis, the attribution theory states that when individuals observe a person's behavior, they try to determine whether it is internally or externally generated (Robbins, 1996). Internally generated behavior is believed to be under the personal control of the individual, while externally generated behavior is behavior that is externally influenced, meaning the individual is forced to behave a certain way because of certain situations.

Technology Acceptance Model (TAM) is a model arranged by Davis (1989) in Endang (2013) in which it is a model used to predict and explain how technology users accept and use the technology in their work. In this theory, the acceptance by users of information technology is a part of research on the use of information technology, since before it is used and its success is known, it must first be confirmed regarding the acceptance or rejection of the use of information technology.

Compliance of Annual Tax Income Return Report of individual taxpayers. In the General Indonesian Dictionary, compliance means submission or obedience to teachings or rules. In taxation, the applicable rules are tax laws. So, tax compliance is someone (taxpayer) who complies with the rules of tax legislation.

According to the Big Indonesian Dictionary or KBBI, reporting is the process, method, and act of reporting. Therefore, reporting is a process or way that will lead to an outcome of results that can be submitted or used for interested parties. In relation to the Annual Income Tax Return Report of the taxpayer, the processing and finishing of their income report can be entered as the Annual Income Tax Return Report and can be considered to be the process of reporting their Annual Income Tax Return by individual taxpayers.

According to Article 1 of the General Provisions and Tax Procedures Law Number 6 the Year 1983 and General Provisions and Tax Procedures Law Number 16 the Year 2009, the Annual Income Tax Return Report is a report used by taxpayers to report the calculations and/or the payment of their tax, tax object, non-object tax, assets, and liabilities in accordance to the provisions of tax laws and regulations. Therefore, the Annual Income Tax Return Report is a means for taxpayers to report and account for their tax obligations. The compliance towards the Annual Income Tax Return Report of individual taxpayers shows the obedience of individuals in reporting their Annual Income Tax Return.

The implementation of the modern tax administration system, tax administration is the recording, classification, storing, and services of the obligations and rights of taxpayers which is done in the tax office or the taxpayers' office. Tax administration is in the interest of both the state as the tax collector as well as the taxpayers as the executor of tax rights and obligations. Changes in the system of tax administration largely affect the level of efficiency in time and also the ease for taxpayers to access all their tax needs. According to Rahayu (2013:109), the modernization of the tax system in the environment of the DGT is aimed to implement good governance and prime service to the community. Things that indicate the effectiveness of online tax systems can also be felt by taxpayers through e-filing, e-billing, e-Annual Income Tax Return Report, e-Proof of Deduction, e-registration, e-objection, e-form, e-Tax Deposit Validation, and et cetera.

Tax awareness, according to the General Indonesian Dictionary, awareness is the state of knowing, understanding, and feeling. Awareness to comply with (tax laws and regulations) that is applicable is related to factors of whether these provisions are known, acknowledged, respected, and obeyed. If someone only knows, it means that tax awareness is a condition where taxpayers must know, understand, and implement the provisions correctly and voluntarily. Thus, it can be said that taxpayers' awareness in paying taxes is a responsibility in the form of views and feelings which involves knowledge, belief, and reasoning accompanied with tendencies that have been provided by the tax system and provisions.

Sanction is an action in the form of a punishment given to people who violated the rules that have been set. The legislation in place are signs for people to do something about what must be done and what must not be done.

Sanctions are needed so that rules are not violated. Sanctions in taxation have become more important because the Indonesian government has decided to implement the self-assessment system in the context of implementing tax collection. Alongside the signs that have been provided by the government, it is hoped that the implementation of tax collection can be done in order and in accordance with the expected target. If tax obligations are not fulfilled, there will be legal consequences due to the coercion element in taxing.

From the research that has been done previously as well as through the framework that has been listed above, the writers can present the hypotheses as such:

1. **Influence of the Implementation of Modern Tax Administration System, Tax Awareness, and Tax Sanctions as Stimulations towards Compliance Regarding Annual Income Tax Return Report of Individual Taxpayers.** The hypothesis mentioned shows the hypothesis of the influence of the implementation of a modern tax administration system, tax awareness, and tax sanctions can have an influence on compliance towards the Annual Income Tax Return Report of individual taxpayers. Therefore the researcher will test variables with the stimulants under the hypothesis of:
H1: It is suspected that the implementation of the modern tax administration system, tax awareness, and tax sanctions as stimulants have an effect on compliance towards the Annual Income Tax Return Report of individual taxpayers.
2. **Influence of Implementation of Modern Tax Administration System Towards Compliance of Annual Income Tax Return Report of Individual Taxpayers.** Research done by Henny Zurika Lubis and M Aried Hidayat (2019) explains that the modern tax administration system affects the compliance of the Annual Income Tax Return Report. Meanwhile, research done by Qodariah et al. (2018) states that the modern tax administration system does not affect the compliance of the Annual Income Tax Return Report. Therefore, the research hypothesis can be derived as such:
H2: It is suspected that there are effects between the implementation of tax administration systems towards compliance of the Annual Income Tax Return Report of individual taxpayers.
3. **Effect of Tax Awareness towards Compliance in Annual Income Tax Return Report for individual taxpayers.** Research done by Risky Riyanda Rama Putra and Sti Ragil Handayani (2014) reveals that tax awareness affects compliance in the Annual Income Tax Return Report and this is also supported by the research done by Berlana Ridhan Putri and Fadjar Harimurti (2017) which also reveals that tax awareness affects compliance in Annual Income Tax Return Report. Based on this information, the hypothesis is formulated as such:
H3: It is suspected that there is an influence between tax awareness towards compliance in the Annual Income Tax Return Report of individual taxpayers.
4. **Effect of Tax Sanctions towards Compliance in Annual Income Tax Return Report for individual taxpayers.** According to the research done by Viktor Bili Josua T, Agus T. Poputra dan Robert Lambey (2016) states that there is a significant positive effect between tax sanctions and compliance by taxpayers to report their Annual Income Tax Return. The hypothesis that can be extracted is:
H4: It is suspected that there is an influence between tax sanctions towards compliance in reporting individual taxpayer's Annual Income Tax Return.

2. Method

The type of research for this paper will be quantitative research by using primary data. Primary data is data that is obtained directly by the researchers. The data is obtained from individuals or respondents through questionnaires that have been made by the researchers at an earlier date. The writers conduct the research by visiting and giving out questionnaires about individual taxpayers to employees of PT. Tritanu Hub's Indonesia, PT. Samiplast Joyo Mandiri, and PT. Armuh Global Management. The researchers decided to do research on the three companies because the area of the companies is easy to reach and is strategic, it is hoped that the research data can be supportive of the research, considering the limited amount of time and many amounts of research data to be studied. The research started in October 2020 and ended in June 2021. In this research, there are 2 (two) main variables which are the free variable (independent) and the bound variable (dependent) and it can be explained as such:

1. Free variable (Independent variable (X))

A free variable or the independent variable is a variable that provides a stimulus or affects other variables (Abdillah 2018:38). The Independent variable that is used in this research is the Implementation of Modern Tax Administration Systems (X1), Tax Awareness (X2), and Tax Sanctions (X3).

2. Bound variable (Dependent variable (Y))

Bound variable or the dependant variable is a variable that is affected by or comes to be due to the existence of a free variable. The dependent variable that is used in this research is Compliance in Reporting the Annual Income Tax Return for Individual Taxpayers (Y).

Population according to Sujarweni (2016:4) is the overall amount that is comprised of objects or subjects that have certain characteristic and qualities that has been determined by researchers and has been concluded. The population in this study are individual taxpayers of the employee of PT. Tritanu Hub's Indonesia, PT. Samiplast Joyo Mandiri, and PT. Armuh Global Management.

The samples are a part of overall and characteristics that are owned by the population (Sugiyono, 2015). Within this research, the researchers are using non-probability sampling with the technique of purposive sampling. Purposive sampling is a sampling technique to determine a sample with certain considerations. Considerations for the sample in this research for the respondents are as such:

- a. Taxpayer with income above 4.5 million Rupiah per month.
- b. Taxpayer who is an employee in one of the companies; PT. Tritanu Hub's Indonesia, PT. Samiplast Joyo Mandiri, and PT. Armuh Global Management.

The method that can be used to collect the data is a questionnaire. This research uses a questionnaire, in which questions or written statements are given to the respondents to be answered or responded to (Sugiyono, 2015).

3. Results and Discussion

Based on the results of the research that has been tested above, the answers for the formulation of the problems stated in the previous chapter is as such:

1. Effects of the Simultaneous Implementation of Modern Tax Administration System, Tax Awareness, and Tax Sanctions towards Compliance in Annual Tax Income Return Report of Individual Taxpayers. Through the result of this research, it has been obtained that the results of F count (47,478) > F table (2,78) with a significant value of $0,000 < 0,05$. This shows that simultaneously, the Implementation of Modern Tax Administration System, Tax Awareness, and Tax Sanctions has a significant impact on Compliance in Annual Tax Income Return Report for Individual Taxpayers. This is further supported by the evidence that has been tested that the implementation of a modern tax administration system simplifies taxpayers to carry out their tax obligations because it is more efficient and effective and does not require them to come to the tax office. With the simplification of tax administration systems, taxpayers must also be more aware of their tax obligations as tax-abiding citizens, and with the tax sanctions in place, taxpayers must comply and understand the importance of tax for the country. Thus, H1 of this study is accepted.
2. Influence of the Implementation of Modern Tax Administration System towards Compliance in Annual Tax Income Return Report of Individual Taxpayers.

Based on the tests carried out on the Implementation of Modern Tax Administration System towards Compliance in Annual Tax Income Return Report of Individual Taxpayers, the results obtained that t value $4,439 > 2,007$ t table with a significant value of $0,000 < 0,05$. It can be said that the variable of Implementation of Modern Tax Administration System towards Compliance in Annual Tax Income Return Report of Individual Taxpayers. This is in line with previous research done by Henny Zurika Lubis and M. Arief Hidayat (2019) which obtained the result that Implementation of Modern Tax Administration System has a positive impact on Compliance in Annual Tax Income Return Report of Individual Taxpayers. At this time,

everything is computerized which eases people to do transactions and it applies as well to taxations and the implementation of a modern tax administration system will help taxpayers in carrying out their tax obligations online for it to be more effective and efficient. Therefore, the modern tax administration system has a great influence on the level of compliance shown by taxpayers. With the existence of modern tax facilities that ease taxpayers in doing their tax obligations in a more efficient and easier to access way, through any location because they are not obligated to come to the tax office to calculate/pay/report their tax. Thus, H2 of this study is accepted.

3. Influence of the Implementation of Tax Awareness towards Compliance in Annual Tax Income Return Report of Individual Taxpayers.

Based on the tests carried out on the Tax Awareness variable towards Compliance in Annual Tax Income Return Report of Individual Taxpayers, the result shows that t value $3,649 > 2,007$ t table with a significant value of $0,001 < 0,05$. Therefore, it can be concluded that the Tax Awareness variable impacts Compliance in the Annual Tax Income Return Report of Individual Taxpayers. This result is in line with the research that has been done earlier by Mentari Rahayu Putri (2016) which gained the result that Tax Awareness has an impact on Compliance in Annual Tax Income Return Report of Individual Taxpayers. Therefore, tax awareness is highly needed for knowledge and understanding of tax applications. Low awareness of tax will impact the level of compliance of taxpayers. The Directorate General of Taxes tries to socialize the importance of taxes to all people, especially through the making of modern or digital tax administration systems in order to ease taxpayers in carrying out their tax obligations. If the level of awareness is high, it will influence the level of compliance of taxpayers. Thus, H3 of this study is accepted.

4. Influence of the Implementation of Tax Sanctions towards Compliance in Annual Tax Income Return Report of Individual Taxpayers.

Based on the tests carried out on the Tax Sanctions variable towards Compliance in Annual Tax Income Return Report of Individual Taxpayers, the result shows that t value $0,028 > 2,007$ t table with a significant value of $0,978 > 0,05$. Therefore, it can be concluded that the Tax Sanction variable does not impact Compliance in the Annual Tax Income Return Report of Individual Taxpayers. This result is in line with the research that has been done earlier by Dr. Meinarni Asnawi and Bill J.C. Pangayow (2016) which gained the result that Tax Sanction has no impact on Compliance in Annual Tax Income Return Report of Individual Taxpayers. This explains that there are still many who does not carry out their tax obligations on time because taxpayers find that there is no significant burden to pay the tax administration sanction which is set to be 2% to individual taxpayers and this is also caused by the lack of awareness by taxpayers regarding the importance of tax for city development, which later influences the compliance by individual taxpayers. Thus, the H4 of this study is declined.

4. Conclusion and Implications

Based on the research conducted by the author during October 2020 up to June 2021 by using samples as many as 55 respondents who are individual taxpayers from PT. Tritanu Hub's Indonesia, PT. Samiplast Joyo Mandiri, and PT. Armuh Global Management. This research examines the effect of the implementation of a modern tax administration system, tax awareness, and tax sanctions towards compliance with the annual income tax return report of individual taxpayers. Based on the test results, a conclusion can be drawn as such:

1. Effect of the Implementation of Modern Tax Administration System, Tax Awareness, and Tax Sanction together have a significant impact on the Compliance of Annual Income Tax Return Report of Individual Taxpayers.
2. Effect of the Implementation of Modern Tax Administration System affects the Compliance of Annual Income Tax Return Report of Individual Taxpayers.
3. Tax Awareness affects the Compliance of Annual Income Tax Return Report of Individual Taxpayers.
4. Tax Sanctions affect the Compliance of Annual Income Tax Return Report of Individual Taxpayers.

Based on the research that has been done, the author suggests as follows:

1. For other researchers who want and are interested in researching the same field, they can use other variables that have not been included in this research, so that the other researchers can find what variables that strengthen or weaken the dependent variable in this research (Compliance of Annual Income Tax Return Report of Individual Taxpayers).
2. Employees of PT. Tritanu Hub's Indonesia, PT. Samiplast Joyo Mandiri, and PT. Armuh Global Management is expected to be more aware of their tax obligations as tax-abiding citizens.

Table 1. Descriptive Statistical Analysis Results

	N	Minimum	Maximum	Mean	Std. Deviation
Implementation of Modern Tax Administration System	55	13	20	18,18	1,657
Tax awareness	55	15	25	20,16	3,035
Tax sanctions	55	15	25	20,33	3,115
Compliance to Annual Income Tax Return Report of Individual Taxpayers	55	19	30	24,96	3,661
Valid N (listwise)	55				

Source: Output SPSS Version 25

Table 2 Data Validity Test Results
Pearson Colerration Method

Variable	N	Statement items	R table	Pearson Correlation	Sig. (2-tailed)	Information
Influence of the Implementation of Modern Tax Administration System	55	1	0,266	,656	,000	Valid
	55	2	0,266	,759	,000	Valid
	55	3	0,266	,798	,000	Valid
	55	4	0,266	,733	,000	Valid
Tax awareness	55	1	0,266	,610	,000	Valid
	55	2	0,266	,661	,000	Valid
	55	3	0,266	,732	,000	Valid
	55	4	0,266	,543	,000	Valid
	55	5	0,266	,849	,000	Valid
Tax sanctions	55	1	0,266	,612	,000	Valid
	55	2	0,266	,731	,000	Valid
	55	3	0,266	,690	,000	Valid
	55	4	0,266	,818	,000	Valid
	55	5	0,266	,685	,000	Valid
Compliance to Annual Income Tax Return Report of Individual Taxpayers	55	1	0,266	,679	,000	Valid
	55	2	0,266	,690	,000	Valid
	55	3	0,266	,717	,000	Valid
	55	4	0,266	,827	,000	Valid
	55	5	0,266	,760	,000	Valid
	55	6	0,266	,746	,000	Valid

Source: Output SPSS Version 25

Table 3. Reliability Test Results

No	Variable	Cronbach's Alpha	Item Indicator	Conclusion
1	Influence of the Implementation of Modern Tax Administration System	,721	4	Reliable
2	Tax awareness	,709	5	Reliable
3	Tax sanctions	,737	5	Reliable
4	Compliance to Annual Income Tax Return Report of Individual Taxpayers	,807	6	Reliable

Source: Output SPSS Version 25

Table 4. Normality Test Results using the Kolmogorov-Smirnov (K-S) One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		55
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,88005394
Most Extreme Differences	Absolute	,110
	Positive	,103
	Negative	-,110
Test Statistic		,110
Asymp. Sig. (2-tailed)		,097 ^c

Source: Output SPSS Version 25

Table 5. Multicollinearity Test Results

<i>Coefficients^a</i>				
Model		Sig.	<i>Collinearity Statistics</i>	
			<i>Tolerance</i>	<i>VIF</i>
1	(Constant)	-4,878		
	Influence of the Implementation of Modern Tax Administration System	,805	,767	1,304
	Tax awareness	,748	,179	5,585
	Tax sanctions	,006	,178	5,609

Source: Output SPSS Version 25

Table 6. Heteroscedasticity Test Results using the Glejser Test

<i>Coefficients^a</i>					
Model		<i>Unstandardized Coefficients</i>		<i>t</i>	Sig.
		<i>B</i>	<i>Std. Error</i>		
		<i>Standardized Coefficients</i>		<i>Beta</i>	
1	(Constant)	4,848	1,878	2,582	,013
	Influence of the Implementation of Modern Tax Administration System	-,107	,116	-,141	,362
	Tax awareness	-,006	,131	-,015	,962
	Tax sanctions	-,069	,128	-,171	,594

a. Dependent Variable: Compliance to Annual Income Tax Return Report of Individual Taxpayers

Source: Output SPSS Version 25

Table 7. Hasil Uji Regresi Linear Berganda

Coefficients ^a						
Model		Unstandardized		Standardized	T	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	-4,878	2,935		-1,662	,103
	Influence of the Implementation of Modern Tax Administration System	,805	,181	,364	4,439	,000
	Tax awareness	,748	,205	,620	3,649	,001
	Tax sanctions	,006	,200	,005	,028	,978

a. Dependent Variable: Compliance to Annual Income Tax Return Report of Individual Taxpayers
Source: Output SPSS Version 25

Table 8. Coefficient of Determination Test Results (Adjusted R2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,858 ^a	0,736	0,721	1,935

a. Predictors: (Constant), Tax Sanctions, Influence of the Implementation of Modern Tax Administration System, Tax Awareness

b. Dependent Variable: Compliance to Annual Income Tax Return Report of Individual Taxpayers
Source: Output SPSS Version 25

Table 9. Hasil Uji Signifikansi Simultan (Uji F)

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	533,059	3	177,686	47,478	,000 ^b
	Residual	190,869	51	3,743		
	Total	723,927	54			

a. Dependent Variable: Compliance to Annual Income Tax Return Report of Individual Taxpayers

b. Predictors: (Constant), Tax Sanctions, Influence of the Implementation of Modern Tax Administration System, Tax Awareness

Source: Output SPSS Version 25

Table 10. Hasil Uji Signifikansi Parsial (Uji t)

Coefficients ^a						
Model		Unstandardized		Standardized	T	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	-4,878	2,935		-1,662	,103
	Influence of the Implementation of Modern Tax Administration System	,805	,181	,364	4,439	,000
	Tax awareness	,748	,205	,620	3,649	,001
	Tax sanction	,006	,200	,005	,028	,978

a. Dependent Variable: Compliance to Annual Income Tax Return Report of Individual Taxpayers
Source: Output SPSS Version 25

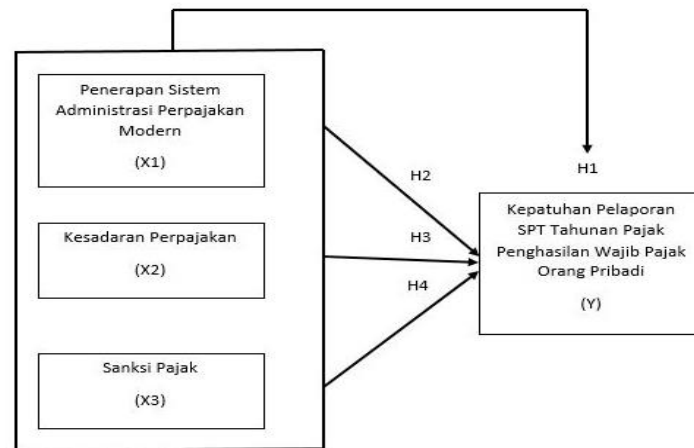


Figure 1. Theoretical Framework

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