

**PENGARUH MODERNISASI SISTEM ADMINISTRASI PERPAJAKAN,
KESADARAN PAJAK, *ACCOUNT REPRESENTATIVE*, DAN SANKSI
PAJAK TERHADAP KEPATUHAN WAJIB PAJAK ORANG PRIBADI
PADA KPP PRATAMA SEMARANG TENGAH DUA**

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Modernisasi Sistem Administrasi Perpajakan, Kesadaran Pajak, *Account Representative*, dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak.

Penelitian ini dilakukan pada Kantor Pelayanan Pajak Pratama Semarang Tengah Dua. Penelitian ini bersifat eksplanatori (*explanation research*) dengan pendekatan kuantitatif. Sampel diambil dengan teknik *Convenience Sampling*, dengan jumlah sampel 70 responden. Metode pengumpulan data yang terkait dengan masalah penelitian dilakukan menggunakan metode kuesioner. Data dianalisis menggunakan analisis regresi berganda dengan bantuan SPSS versi 26.

Hasil penelitian dari 70 responden, Modernisasi Sistem Administrasi Perpajakan dan Sanksi Pajak berpengaruh positif dan tidak signifikan terhadap Kepatuhan Wajib Pajak. Sedangkan Kesadaran Pajak dan *Account Representative* berpengaruh positif dan signifikan terhadap Kepatuhan Wajib pajak.

Kata Kunci : Modernisasi Sistem Administrasi Perpajakan, Kesadaran Pajak, *Account Representative*, Sanksi Pajak, Kepatuhan Wajib Pajak

***THE EFFECT OF MODERNIZATION OF TAXATION ADMINISTRATION
SYSTEM, TAX AWARENESS, ACCOUNT REPRESENTATIVES, AND TAX
SANCTIONS ON OBLIGATION OF PERSONAL TAX OBLIGATION IN THE
PRATAMA KPP SEMARANG CENTRAL TWO***

ABSTRACT

This study aims to determine the effect of the Modernization of the Tax Administration System, Tax Awareness, Account Representative, and Tax Sanctions on Taxpayer Compliance.

This research was conducted at the Central Semarang Two Tax Service Office. This research is explanatory (explanation research) with a quantitative approach. Samples were taken by the Convenience Sampling technique, with a total sample of 70 respondents. Data collection methods related to the research problem were carried out using a questionnaire method. Data were analyzed using multiple regression analysis with the help of SPSS version 26.

The results of the study of 70 respondents, Modernization of the Tax Administration System and Tax Sanctions have a positive and not significant effect on Taxpayer Compliance. While Tax Awareness and Account Representatives have a positive and significant effect on taxpayer compliance.

Keywords: *Modernization of Tax Administration System, Tax Awareness, Account Representative, Tax Sanctions, Taxpayer Compliance*