

ABSTRACT

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THE EFFECT OF MODERNIZATION ON TAX ADMINISTRATION SYSTEM TO TAX COMPLIANCE OF INDIVIDUAL TAXPAYER IN KPP PRATAMA MEDAN TIMUR

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As time goes by, the Directorate General of Taxation felt the need to develop and enhance the organizational structure, the establishment of the office, and the application of modern systems. Modernization is further characterized by the application of new information technologies in taxation services in the form of online payment, e-*SPT*, e-filing, e-registration, and information systems.

The purpose of this research is to know the effect of modernization on tax administration system which includes organizational structure, business process and information technology and communication, improvement to compliance of individual taxpayers in *KPP Pratama Medan Timur*.

The method of this research used quantitative research using questionnaires and was distributed to 100 individual taxpayers. The results showed that the modernization of the tax administration system had a positive influence of compliance individual taxpayers. Leader of *KPP Pratama Medan Timur* should improve the excellent service to the taxpayer, so that it will be a positive impact on the improvement of taxpayer compliance.

Keywords: Modernization on Tax Administration, compliance

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