

Administrative System Implementation Modern Taxation and Taxpayer Compliance.

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- **Abstract:** The success of tax revenue, in the perspective of tax administration, how far the tax authorities get, namely: (1) increasing taxpayer compliance, and (2) implementing taxation provisions uniformly to obtain maximum revenue at optimal costs. Measurement of the effectiveness of tax administration by observing the tax gap, namely the difference between actual revenue and potential tax with the level of compliance of each taxation sector. This study explores the extent to which the implementation of the modern tax administration system in Indonesia and taxpayer compliance. The method used is descriptive and inferential with a quantitative approach. The main instrument used was a questionnaire. The results of this study indicate that taxpayers have a very good response to the implementation of a modern tax administration system. The modern tax administration system has a major influence on taxpayer compliance. The modernization of the organizational structure has contributed the most. The modernization of organizational culture and modernization of organizational strategy has a lower effect. The implementation of a modern tax administration system in the dimensions of modernization of organizational structures, modernization of organizational procedures, modernization of organizational strategies, and modernization of organizational culture has a significant and significant effect on taxpayer compliance.
- **Keywords:** Quantitative approach, modernization of organizational structures, modernization of organizational procedures, modernization of organizational strategies, and modernization of organizational culture