

**PENGARUH MODERNISASI SISTEM ADMINISTRASI PERPAJAKAN DAN
PENERAPAN *SINGLE IDENTITY NUMBER* (SIN) TERHADAP
KEPATUHAN WAJIB PAJAK ORANG PRIBADI**

**(Studi pada Wajib Pajak Orang Pribadi yang terdaftar di KPP Pratama
Gianyar)**

Oleh

Ni Ketut Yuni Lestariani, NIM 1917051054

Program Studi S1 Akuntansi

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Penelitian ini dilaksanakan untuk menguji pengaruh sebagai berikut modernisasi sistem administrasi perpajakan terhadap kepatuhan perpajakan dan penerapan *single identity number* (SIN) terhadap kepatuhan perpajakan wajib pajak orang pribadi. Adapun rumusan masalah dalam penelitian ini yakni (1) Apakah modernisasi sistem administrasi perpajakan berpengaruh positif terhadap kepatuhan wajib pajak orang pribadi? (2) Apakah penerapan *single identity number* berpengaruh positif terhadap kepatuhan wajib pajak orang pribadi? (3) Apakah modernisasi sistem administrasi perpajakan dan penerapan *single identity number* secara bersama-sama memiliki pengaruh terhadap kepatuhan wajib pajak orang pribadi?. Penelitian ini menggunakan jenis penelitian asosiatif kausal. Teknik pengambilan sampel menggunakan teknik *purposive sampling* dengan metode analisis regresi linier berganda. Hasil dalam penelitian ini menunjukkan bahwa variabel modernisasi sistem administrasi perpajakan berpengaruh tidak positif dan tidak signifikan terhadap kepatuhan wajib pajak orang pribadi, dan penerapan *single identity number* (SIN) mempunyai pengaruh positif dan signifikan terhadap kepatuhan wajib pajak orang pribadi. Dan variabel modernisasi sistem administrasi perpajakan dan penerapan *single identity number* (SIN) berpengaruh simultan terhadap kepatuhan wajib pajak orang pribadi.

Kata kunci: kepatuhan wajib pajak, modernisasi sistem administrasi perpajakan, *single identity number*, wajib pajak

**THE INFLUENCE OF THE MODERNIZATION OF THE TAX
ADMINISTRATIVE SYSTEM AND THE IMPLEMENTATION OF THE
SINGLE IDENTITY NUMBER (SIN) ON INDIVIDUAL TAXPAYER
COMPLIANCE**

(Study on individual taxpayers registered at KPP Pratama Gianyar)

By

Ni Ketut Yuni Lestariani

NIM 1917051054

Department of Economics and Accounting

ABSTRACT

This research was conducted to examine the following effects of the modernization of the tax administration system on the tax administration system on tax compliance and the application of a single identity number (SIN) on individual taxpayer tax compliance. As for the formulation of the problem in this study, namely (1) Does the modernization of the tax administration system have a positive effect on individual taxpayer compliance? (2) Does the application of a single identity number have a positive effect on individual taxpayer compliance? (3) Does the modernization of the tax administration system and the application of the tax administration system and the application of a single identity number have an influence on individual taxpayer compliance?. This research uses the type of causal associative research. The sampling technique used purposive sampling technique with multiple linear regression analysis method. The results in this study indicate that the tax administration system has a non-positive and not significant effect on individual taxpayer compliance, and the application of a single identity number (SIN) has a positive and significant effect on individual taxpayer compliance. And the variabels of modernization of the tax administration system and the application of the single identity number (SIN) have a simultaneous effect on individual taxpayer compliance.

Keywords: taxpayer compliance, modernization of the tax administration system, single identity number, taxpayers.