

## ABSTRAK

Larashati, Putu Eka Rini (2026). *Pengaruh Sosialisasi Perpajakan, Modernisasi Sistem Administrasi Perpajakan, dan Kualitas Pelayanan terhadap Kepatuhan Wajib Pajak di KPP Pratama Singaraja*. Singaraja: Program Studi Ilmu Manajemen, Program Pascasarjana, Universitas Pendidikan Ganesha, 2026.

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Penelitian ini bertujuan menganalisis pengaruh sosialisasi perpajakan, modernisasi sistem administrasi perpajakan, dan kualitas pelayanan terhadap kepatuhan wajib pajak di KPP Pratama Singaraja yang dilatarbelakangi oleh fenomena penurunan rasio kepatuhan penyampaian SPT Tahunan Pajak Penghasilan meskipun jumlah wajib pajak terdaftar terus meningkat dan berbagai upaya intensifikasi serta ekstensifikasi telah dilakukan. Dalam sistem *self assessment*, kepatuhan wajib pajak menjadi faktor kunci dalam optimalisasi penerimaan negara sehingga diperlukan kajian empiris mengenai faktor-faktor yang memengaruhinya.

Penelitian ini menggunakan pendekatan kuantitatif dengan desain penelitian kausal dengan subjek penelitian wajib pajak orang pribadi aktif dan telah melaporkan SPT Tahunan di KPP Pratama Singaraja. Populasi penelitian berjumlah 70.147 wajib pajak aktif, dengan sampel sebanyak 100 responden yang ditentukan menggunakan teknik *purposive sampling* berdasarkan rumus Slovin. Sumber data diperoleh melalui penyebaran kuesioner dan dokumentasi. Teknik pengumpulan data dilakukan melalui kuesioner dengan skala Likert lima poin. Teknik analisis data yang digunakan adalah analisis regresi linier berganda dengan bantuan SPSS versi 26.

Hasil penelitian menunjukkan bahwa sosialisasi perpajakan, modernisasi sistem administrasi perpajakan, dan kualitas pelayanan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak, baik secara parsial maupun simultan. Temuan ini menegaskan pentingnya peningkatan sosialisasi perpajakan, optimalisasi sistem administrasi berbasis teknologi, dan kualitas pelayanan dalam mendorong kepatuhan wajib pajak. KPP Pratama Singaraja perlu meningkatkan sosialisasi, dukungan terhadap sistem digital, dan kualitas pelayanan guna mendorong kepatuhan wajib pajak.

*Kata kunci: kepatuhan pajak, kualitas pelayanan, modernisasi, sosialisasi, wajib pajak*

## ABSTRACT

*Larashati, Putu Eka Rini (2026). The Influence of Tax Socialization, Modernization of the Tax Administration System, and Service Quality on Taxpayer Compliance at KPP Pratama Singaraja. Singaraja: Master's Program in Management Science, Postgraduate Program, Universitas Pendidikan Ganesha.*

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*This study aims to analyze the effect of tax socialization, modernization of the tax administration system, and service quality on taxpayer compliance at KPP Pratama Singaraja. This research is motivated by the declining compliance rate in submitting Annual Tax Returns, despite the number of registered taxpayers continuing to increase and various intensification and modernization efforts have been implemented. In the self-assessment system, taxpayer compliance becomes a key factor in optimizing state revenue; therefore, empirical studies on the factors influencing taxpayer compliance are necessary.*

*This study employs a quantitative causal research design. The subjects consist of active individual taxpayers who are registered and have submitted their Annual Tax Returns at KPP Pratama Singaraja. The population consisted of 70,147 active individual taxpayers, a sample of 100 respondents was selected using purposive sampling based on the Slovin formula. Data were obtained through questionnaires and documentation. Data collection was conducted using questionnaires with a five-point Likert scale. The data analysis technique used was multiple linear regression analysis with the assistance of SPSS version 26.*

*The results indicate that tax socialization, the modernization of the tax administration system, and service quality have a positive and significant effect on taxpayer compliance, both partially and simultaneously. These findings underscore the importance of enhancing tax socialization, optimizing technology-based tax administration systems, and improving service quality in promoting taxpayer compliance. KPP Pratama Singaraja should strengthen tax socialization programs, support for digital tax systems, and service quality to further encourage taxpayer compliance.*

*Keywords: modernization, service quality, socialization, tax compliance, taxpayers*