The Effect of Modernization of Tax Administration System, Fiscus Services, Understanding Tax Regulations and Tax Sanctions on The Compliance of Personal Taxpayers
(Case Study on Employees of PT Arjuna Maha Sentosa)

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ABSTRACT

This study aims to analyze the modernization of the tax administration system, fiscus services, understanding of tax regulations, and tax sanctions on individual taxpayer compliance through case studies on employees of PT Arjuna Maha Sentosa. This research uses quantitative methods and survey research. The population in this study were employees of PT Arjuna Maha Sentosa. The sampling technique in this study used simple random sampling and obtained a sample of 70 respondents. The data analysis technique uses multiple linear regression and data processing using the SPSS version 26 program. The results show that partially modernization of the tax administration system and understanding of tax regulations have a significant effect on individual taxpayer compliance, while the fiscus services and tax sanctions have no effect on individual taxpayer compliance. Simultaneously all independent variables affect individual taxpayer compliance.

Keywords: Modernization Of The Tax Administration System, Fiscus Services, Understanding Of Tax Regulations, Tax Sanctions, Compliance Of Personal Taxpayers.

INTRODUCTION

Taxes in a state life, both developed and developing countries have a very important role, this is because in a country the main income comes from taxes. Indonesia as a developing country and taxes as one of the main sources of income, taxes have a special contribution in terms of development as a form of creating the continuity of state life. National development is an activity that continuously aims to improve the welfare of the people of a country. Taxation is a source of national income for all necessary expenditure financing, one of which is also the cost of spending on public infrastructure development, such as bridges, airports, stations, ports, highways, and toll roads. The tax sector in Indonesia as state revenue has a very important role in the sustainability of the Indonesian government system. In table I.1 the state revenue budget in Presidential Regulation Number 72 of 2020 shows that the largest percentage of tax revenues is 82.62% or Rp. 1,404.5 Trillion.

State Revenue Budget In Presidential Regulation No 72 Of 2020

Description	Amount (Rp)	Percentage
Tax Receipt		
a. Tax Revenue	1.198,8 T	70,52%
b. Customs and Excise	205,7 T	12,10%
Non-Tax State Revenue	294,1 T	17,30%
Grants	1,3 T	0,08%
Total	1.699,9 T	100%

Source : www.kemenkeu.go.id , data processed 2021

Although state revenue from taxation has the largest contribution, in fact the Indonesian government from from year to year it is still considered a failure and has not reached 100% in realizing the target of achieving state revenues through tax revenues. The following is a table of targets and realization of tax revenues for the last 7 years.

Target and Realization of Tax Revenue
2014-2020

Year	Target (Rp)	Realization (Rp)	Percentage
2014	1.072 T	985,1 T	91.90 %
2015	1.294 T	1.055 T	81,53%
2016	1.539 T	1.283 T	83,36%
2017	1.283 T	1.147 T	89.40%
2018	1.424 T	1.315,9 T	92,41%
2019	1.577,6 T	1.332,1 T	84,44%
2020	1.198,8 T	1.070 T	89,25%

Source : data processed 2021

Results of achievements The realization of revenue from this taxation is strongly related to the population as obedient taxpayers in carrying out all taxation rights and obligations. This can happen because not all residents in Indonesia who are taxpayers carry out their obligations in paying taxes.

With the development of the times at this time and the various demands in the field of taxation such as improvements, increased revenue, awareness, taxpayer compliance and various other basic changes, then in the field of taxation a reform is carried out. Tax reform begins with improving tax administration policies and systems so that state revenues from taxes can be maximized. The priority in tax reform is related to the modernization of tax administration. Modernization can be said to be the fruit of advanced science and technological developments until now. The term modernization as a denominator of a condition that changes, from a rather unfavorable condition to a more improved condition is the desire of the environment to create prosperity. The tax administration system can be implemented as a form of modernization in the tax sector(Hernawan et al., 2019).

In order to make it easier for taxpayers to carry out their tax responsibilities and so that the form of service becomes better in order to increase the effectiveness and efficiency of tax administration, the Directorate General of Taxes (Directorate General of Taxes) carries out improvements and updates to the SPT (Annual Tax Return) reporting system. This is done as a way to increase taxpayers' compliance and achieve maximum realization of state revenues from taxes so that the impact will be felt on the better national development. Currently, Indonesia has implemented a modern tax administration system supported by the use of the internet such as e-Registration, e-SPT, e-Billing, e-Filling, e-Faktur which makes taxpayers feel helped when carrying out their tax responsibilities, such as to register themselves as taxpayers and perform calculations, deposit and report their tax debts independently. The tax administration system which has undergone changes to become more modern is believed to make it easier to report online tax returns that can be carried out by taxpayers anywhere and anytime. However, in reality the DGT revealed that there are still many taxpayers who do not understand and experience difficulties and are not used to filling out SPTs online without guidance from employees so that this is one of the reasons why taxpayers are reluctant to report SPTs.

The service obtained by taxpayers from tax officers is one aspect that can lead to taxpayer compliance. Therefore, so that the community can play an active role in carrying out tax rights and obligations, the state is required to be able to provide the best service. Fiscal service is a service provided by the Directorate General of Taxes (DGT) as a form of assistance to be provided to taxpayers in managing or preparing all the needs required by taxpayers, especially in fulfilling obligations related to taxation. Good, friendly, and polite tax services will give a positive impression to taxpayers. According to (Lubis, 2017) services provided by the government to taxpayers will affect

the presence and satisfaction of taxpayers in carrying out tax obligations, so that the quality of services provided to taxpayers must be further improved.

At the beginning of the pandemic that occurred in 2020, direct face-to-face meetings between taxpayers and tax authorities were abolished due to the temporary closure of the tax service office to prevent the transmission of covid-19, the tax service service was still able to run online through the online DJP, telephone unit work and e-mail. This is done so that taxpayers can continue to receive services during the pandemic and so that taxpayers remain obedient to their tax obligations.

Understanding tax regulations is a way for taxpayers to understand tax regulations and be able to implement them in accordance with applicable regulations (Mustofa, 2016). Understanding tax regulations is the process by which taxpayers understand and understand tax regulations, laws, and procedures, and apply them to the development of taxation activities and the fulfillment of their obligations. Taxpayers can understand tax laws and regulations and tax procedures, thereby increasing knowledge and insight into tax laws and regulations. The quality of a good understanding of laws and regulations will affect the fulfillment of taxpayers' tax obligations. If the Taxpayer does not understand and understand the tax regulations, it will make the Taxpayer not comply with his tax obligations. (Mahfud et al., 2017). The higher the knowledge and understanding of taxpayers about tax laws and regulations, the easier it will be for taxpayers to fulfill their tax obligations.

Taxpayer compliance can be influenced by other factors, namely tax sanctions. Sanction is a legal action taken by the competent authority if there is a violation of an applicable regulation. Tax sanctions can be interpreted as a deterrent for taxpayers and guarantees so that no one violates and the provisions of applicable tax regulations can be followed (Yonica, 2020). The tax sanctions applied will make violators of tax regulations get a deterrent effect so that the purpose of taxpayer compliance in carrying out their tax responsibilities can be realized. Therefore, it is very important for taxpayers to know the consequences that will be received if they do not carry out their tax obligations.

LITERATURE REVIEW

THE MODERNIZATION OF THE TAX ADMINISTRATION SYSTEM
Modernization of the tax administration system according to (Laras, 2020) namely:
"administrative systems in the field of taxation based on information technology to facilitate service and supervision to taxpayers and to increase the productivity of tax officers' performance".

FISCUS SERVICES
Fiscus services can be interpreted as the ways and efforts made by tax officials in assisting, managing and preparing all the needs and needs required by taxpayers in

fulfilling tax obligations. Tax officers will provide maximum service to take the sympathy of taxpayers so that taxpayers will realize and understand the importance of carrying out tax obligations. There are five service dimensions according to Komala in (Ariani & Biettant, 2019) namely Responsiveness, Reliability, Empathy, Assurance, Tangibles.

UNDERSTANDING TAX REGULATIONS

Understanding tax regulations is defined as a method / process carried out by taxpayers in understanding and understanding what applies to laws and regulations, tax procedures and applying them in carrying out their tax activities (Pebrina & Hidayatulloh, 2020).

TAX SANCTIONS

According to (Ermawati & Afifi, 2018, hal. 656) in their research said that :

"Tax sanctions are punishments received by taxpayers when the taxpayer does not carry out their tax obligations, where the tax sanctions must be able to provide a deterrent effect for taxpayers so that will not repeat his mistakes again."

There are 2 (two) kinds of tax sanctions that will be given to taxpayers who do not carry out their responsibilities, namely administrative sanctions and criminal sanctions.

TAXPAYER COMPLIANCE

Taxpayer compliance according to (Pandiangan, 2014, hal. 245) in the tax administration book says that:

"Taxpayer compliance in carrying out its tax obligations is one form of performance measurement of taxpayers under the supervision of the Directorate General of Taxes. Means, the high and low level of taxpayer compliance will be the basis for consideration by the Directorate General of Taxes in carrying out supervision, management, and guidance as well as follow-up to taxpayers. For example, will there be an appeal, research or examination and others such as an investigation into taxpayers." According to (Wahyuningsih, 2019, hal. 200) taxpayer compliance can be defined as a condition when the taxpayer tries to understand and carry out his obligations in accordance with the established rules and based on the applicable law.

METHODS

Research Methods

In this study, the type of research used is a quantitative method with survey research. Quantitative research is a method that uses data in the form of numbers and analysis using statistics.

according to (Sugiyono, 2017) said that:

"The survey research method is one of the quantitative research methods used to obtain data that occurred in the past or at present, about beliefs, characteristics, opinions, behavior and variable relationships and to tested several hypotheses regarding

sociological and psychological variables from samples taken from certain populations, with data collection techniques with observations in the form of questionnaires or interviews that were not in-depth, and the research results tended to be generalized.

Population

According to (Sugiyono, 2017) defines that:

"Population is a generalization area consisting of objects or subjects that have certain characteristics and quantities determined by researchers to be studied and after that conclusions are drawn."

The population in this study were employees at PT Arjuna Maha Sentosa, amounting to 221 people.

Sample

technique used in this study was simple random sampling, namely the sampling of members of the population was carried out randomly without regard to the strata in the population. Determination of the sample is carried out by the Slovin formula (Sugiyono, 2017) as follows :

$n = N/(1+N \llbracket(e)\rrbracket ^2)$

$n = 221/(1+221 \llbracket(0,1)\rrbracket ^2)$

$n = 221/3,21$

$n = 68,85$

Based on the results of the above calculation, as many as 70 employees were sampled in the study this.

Data

The data collection technique used in this study was a questionnaire in the form of a list of questions distributed to individual taxpayers at PT Arjuna Maha Sentosa. According to (Sugiyono, 2017) defines :

"Questionnaire is a data collection technique carried out in a study by giving written statements or questions to respondents to be answered."

Measurement Method

1. Descriptive Statistical

According to (Ghozali, 2018) Descriptive statistics will provide a description or description of data that can be seen from the mean (average value), standard deviation (standard deviation), maximum and minimum of each research variable which can be presented through tables, graphs and pie charts.

2. Data Quality

Test Validity

Testing can be done using the Pearson correlation by looking for the correlation of each indicator to the score. This test is carried out with a significance level of 0.05 with the test criteria being that if r count is greater than r table or the significance value is less than 0.05 then the question is declared valid.

Reliability Test

To measure reliability, this is done by using the statistical test Cronbach's Alpha (α) in SPSS 26. If a variable gives Cronbach's Alpha value > 0.70 then it can be said to be reliable. On the other hand, if a variable gives Cronbach's Aplha value < 0.70 then it can be said to be unreliable.

3. Classical Assumption

Test Normality

test can be done using the Kolmogorov-Smirnov Test

Multicollinearity Test

To detect whether or not there is multicollinearity in a regression model, it can be seen in the tolerance value and its opposite Variance Inflation Factor (VIF). In general, the cutoff value used to indicate the presence of multicollinearity is the tolerance value 0.10 or equal to the VIF value 10.

Heteroscedasticity Test

According to (Ghozali, 2018) the way that can be done to detect the presence or absence of heteroscedasticity is to use scatter plot by looking at the graph plot between the predicted value of the dependent (bound) variable, namely ZPRED by looking at the residual (SRESID). If there is no clear pattern and the points spread above and below the number 0 on the Y axis, then there is no heteroscedasticity.

4. Hypothesis Testing

Multiple Linear Regression Analysis

Multiple regression model can be formulated in the following equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

Description :

Y = Taxpayer Compliance

α = Constant

β = Regression Coefficient

X1 = Modernization of The Tax Administration System

X2 = Fiscus Services

X3 = Understanding of Tax Regulations

X4 = Tax Sanctions

ε = Error

Determination Coefficient

According to (Ghozali, 2018) explains that the coefficient of determination (R^2) is essentially a measure of how far the ability of a model to explain the variation of the dependent variable with a value between zero and one.

T-Statistical Test

Test The t-statistical test has a significant value of = 0.05 or 5%. If the value is significant at t < 0.05 and if t count > t table, it means that the independent variable has an effect on the dependent variable. If the value is significant at t > 0.05 and if t count < t table, it means that the independent variable has no effect on the dependent variable.

F-Statistical Test

In the F statistical test, it has a significant level value of = 0.05 or 5%. If significant (F) is less than 0.05 and F count > F table, it means that the independent variables jointly affect the dependent variable (dependent). If significant (F) is more than 0.05 and F count < F table, it means that the independent variables together have no effect on the dependent (dependent) variable.

RESULTS AND DISCUSSION

Descriptive Statistics of Variables

Descriptive Statistics

	N	Min	Max	Mean	Std. Dev
Modernisasi	70	18	25	22.86	1.995
Pelayanan Fiskus	70	17	25	22.43	2.453
Pemahaman Peraturan Perpajakan	70	17	25	22.30	1.914
Sanksi Perpajakan	70	18	25	22.30	2.038
Kepatuhan Wajib Pajak	70	16	25	22.59	2.137
Valid N (listwise)	70				

Source : Primary data processed using SPSS 26 (2021)

Based on the figure above, it can be seen that the results of variable descriptive statistics can be described as follows:

a. Modernization of the Tax Administration System with the number of valid and used data (N) totaling 70 data samples, showing the lowest value of 18 and the largest of 25 with a mean of 22.86 and a standard deviation of 1.995.

b. Fiscus Service with the number of valid and used data is 70 data samples, showing the lowest value of 17 and the largest of 25 with a mean of 22.43 and a standard deviation of 2.453.

c. Understanding of Tax Regulations with the number of valid and used data (N) is 70 data samples, showing the lowest value of 17 and the largest of 25 with a mean of 22.30 and a standard deviation of 1.914.

d. Tax Sanctions with the number of valid and used data (N) are 70 data samples, showing the lowest value of 18 and the largest of 25 with a mean of 22.30 and a standard deviation of 2.038.

e. Taxpayer compliance with the number of valid and used data (N) is 70 data samples, showing the lowest value of 16 and the largest of 25 with a mean of 22.59 and a standard deviation of 2.137.

The results for the five variables used in this study indicate that the mean value is greater than the standard deviation value, which means that the deviation of the data that occurs is low, so the distribution of data on the Taxpayer Compliance variable is good and even.

Data Quality Test

Validity Test

Validity Test Results of Modernization Of The Tax Administration System

Item	r count	r table	Description
X1_1	0,577	0,2352	Valid
X1_2	0,681	0,2352	Valid
X1_3	0,863	0,2352	Valid
X1_4	0,858	0,2352	Valid
X1_5	0,768	0,2352	Valid

Source: Primary data processed using SPSS 26 (2021)

Based on the results of the Modernization of the Tax Administrastion System validity test, indicate that each of the calculated r values is above the r table of 0.2352. Thus, all indicators in the Fiscal Service variable are declared valid and suitable for use.

Validity Test Results of Fiscus Services

Item	r count	r table	Description
X2_1	0,786	0,2352	Valid
X2_2	0,806	0,2352	Valid
X2_3	0,848	0,2352	Valid
X2_4	0,821	0,2352	Valid
X2_5	0,733	0,2352	Valid

Source: Primary data processed using SPSS 26 (2021)

Based on the results of the Fiskus Service validity test, indicate that each of the calculated r values is above the r table of 0.2352. Thus, all indicators in the Fiscal Service variable are declared valid and suitable for use.

Validity Test Results Of Understanding Tax Regulations

Item	r count	r table	Description
X3_1	0,687	0,2352	Valid
X3_2	0,673	0,2352	Valid
X3_3	0,717	0,2352	Valid
X3_4	0,712	0,2352	Valid
X3_5	0,660	0,2352	Valid

Source: Primary data processed using SPSS 26 (2021)

Based on the results of the validity test of Understanding Tax Regulations, show that each r-count value is above the r-table of 0.2352. Thus, all indicators in the Understanding of Tax Regulations variable are declared valid and suitable for use.

Validity Test Results Of Tax Sanctions

Item	r count	r table	Description
X4_1	0,604	0,2352	Valid
X4_2	0,715	0,2352	Valid
X4_3	0,809	0,2352	Valid
X4_4	0,652	0,2352	Valid
X4_5	0,689	0,2352	Valid

Source: Primary data processed using SPSS 26 (2021)

Based on the results of the validity of Tax Sanctions test, it shows that each of the calculated r values is above the r table of 0.2352. Thus, all indicators in the Tax Sanctions variable are declared valid and suitable for use.

Validity Test Results Of The Taxpayer Compliance

Item	r count	r table	Description
Y_1	0,670	0,2352	Valid
Y_2	0,726	0,2352	Valid
Y_3	0,857	0,2352	Valid
Y_4	0,832	0,2352	Valid
Y_5	0,858	0,2352	Valid

Based on the results of the Taxpayer Compliance validity test, show that each r-count value is above the r-table of 0.2352. Thus, all indicators in the Taxpayer Compliance variable are declared valid and suitable for use.

Reliability Test

Reliability Test Results

| Variabel		Cronhbach Alpha	Criteria	Keterangan
Modernization		0,805	0,70	Valid
Fiscus Services		0,858	0,70	Valid
Understanding	Tax	0,721	0,70	Valid
Regulations				
Tax Sanction		0,733	0,70	Valid
Taxpayer Compliance		0,849	0,70	Valid

Source: Primary data processed using SPSS 26 (2021)

Based on the results of the reliability test in the table above, all variables used in this study showed Cronbach's Alpha value > 0.70 so it can be concluded that respondents' answers regarding all variables in this study can said to be reliable and suitable to be used to analyze the next stage of research.

3. Classical Assumption Test

Normality Test

Kolmogorov-Smirnov (KS) Normality Test
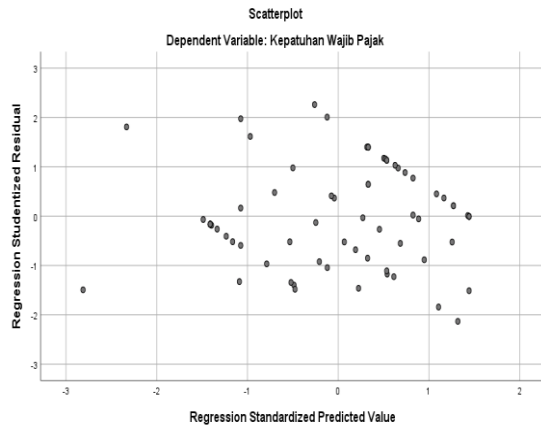
Source: Primary data processed using SPSS 26 (2021)

Based on the figure above, it shows that the value of Asymp.Sig.(2-tailed) is 0.200. This means that the value of Asymp.Sig.(2-tailed) obtained is greater than the required value (0.200 > 0.05). So it can be concluded that the data has been distributed normally.

Multicollinearity Test

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Modernisasi Sistem Administrasi Perpajakan	.514	1.944
	Pelayanan Fiskus	.329	3.043
	Pemahaman Peraturan Perpajakan	.327	3.057
	Sanksi Perpajakan	.338	2.960

a. Dependent Variable: Kepatuhan Wajib Pajak

Source: Primary data processed using SPSS 26 (2021)

In the Figure above, it can be seen that the results of the Tolerance value on all independent variables have no value less than 0.10 and the VIF value results indicate that there is no variables that exceed the number 10. Thus, it can be concluded that in this study there was no multicollinearity.

Heteroscedasticity Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		70
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.32127971
Most Extreme Differences	Absolute	.091
	Positive	.091
	Negative	-.060
Test Statistic		.091
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: Primary data processed using SPSS 26 (2021)

Based on the results of the Heteroscedasticity test in, it shows that the points do not form a certain pattern and spread randomly and are spread both above and below the number 0 on the Y axis. Thus, in this study it can be concluded that the regression model does not occur heteroscedasticity, so that the regression model is feasible to use to predict taxpayer compliance based on the modernization of the tax administration system, fiscus services, understanding of tax regulations and tax sanctions.

Hypothesis Testing

Multiple Linear Regression Analysis

Multiple Linear Regression

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		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.056	2.179		.485	.629
	Modernisasi	.289	.115	.270	2.525	.014
	Pelayanan Fiskus	.025	.117	.028	.211	.833
	Pemahaman Peraturan Perpajakan	.540	.150	.484	3.608	.001
	Sanksi Perpajakan	.104	.138	.099	.752	.455

a. Dependent Variable: Kepatuhan Wajib Pajak

Based on Figure IV.5 the results of multiple linear regression analysis can be seen the regression equation as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

$$Y = 1{,}056 + 0{,}289 + 0{,}025 + 0{,}540 + 0{,}104 + \varepsilon$$

Multiple regression equation above can be seen that the regression coefficient values for all variables in this study can be explained as follows:

a. The constant value of 1.056 means that if the independent variables namely Modernization of the Tax Administration System, Fiscal Services, Understanding of Tax Regulations and Tax Sanctions are zero, the amount of taxpayer compliance is 1.056.

b. The regression coefficient of the X1 variable, namely the Modernization of the Tax Administration System, is 0.289, meaning that if there is an increase in the

Modernization of the Tax Administration System variable by one level with the assumption that other variables are constant, then Taxpayer Compliance (Y) will increase by 0.289.

c. The regression coefficient of the X2 variable, namely Fiscus Services, is 0.025, meaning that if there is an increase in the Fiscal Service variable by one level assuming other variables are constant, then Taxpayer Compliance (Y) will increase by 0.025.

d. The regression coefficient of the X3 variable, namely Understanding of Tax Regulations, is 0.540, meaning that if there is an increase in the Understanding of Tax Regulations by one level with the assumption that other variables are constant, then Taxpayer Compliance (Y) will increase by 0.540.

e. The regression coefficient of the X4 variable, namely Tax Sanctions, is 0.104, meaning that if there is an increase in the Tax Sanction variable by one level with the assumption that other variables are constant, then Taxpayer Compliance (Y) will increase by 0.104.

Coefficient of Determination

Coefficient of Determination

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.786[a]	.618	.594	1.36133

a. Predictors: (Constant), Sanksi Perpajakan, Modernisasi Sistem Administrasi Perpajakan, Pelayanan Fiskus, Pemahaman Peraturan Perpajakan
b. Dependent Variable: Kepatuhan Wajib Pajak

Source: Primary data processed using SPSS 26 (2021)

The coefficient of determination that can be seen in the Adjusted R Square column is 0.594 or 59.4%. These results mean that the variables used in this study, namely Modernization of the Tax Administration System, Fiscus Services, Understanding of Tax Regulations and Tax Sanctions have an effect of 59.4% on the Taxpayer Compliance variable. While the remaining 40.6% is influenced by other variables that have not been studied in this study such as tax socialization, tax rates, taxpayer awareness, taxpayer motivation and various other factors.

T-Statistik Test

Based on Figure IV.5 the results of the t statistical test above, it can be explained as follows:

1) The Effect of Modernization of the Tax Administration System on the Compliance of Individual Taxpayers

The statistical test results on the Modernization of Tax Administration System variable have a significant level of 0.014 < 0.05 and get the t-count value of 2.525 which is greater than the t-table value of 1.99714. This shows that the modernization of the tax administration system has a positive effect on individual taxpayer compliance. Thus, the first hypothesis in this study which states that the Modernization of the Tax

Administration System has a positive effect on Individual Taxpayer Compliance is accepted. The results of this study are in line with research conducted by (Yunita Sari & Jati, 2019) which states that the modern tax administration system has a positive effect on individual taxpayer compliance.

2) The Effect of Fiscus Services on Individual Taxpayer Compliance

The statistical test results on the Fiscus Service variable have a significant level of 0.833 > 0.05 and get a t-count value of 0.211 which is smaller than the t-table value of 1.99714. This shows that the Fiscus Service does not affect the Compliance of Individual Taxpayers. Thus, the second hypothesis in this study which states that Fiscus Services has a positive effect on Individual Taxpayer Compliance is rejected. The results of this study are in line with research conducted by (Fitria et al., 2021) which states that the quality of tax Fiscus services has no effect on individual taxpayer compliance.

3) The Effect of Understanding Tax Regulations on Individual Taxpayer Compliance

The statistical test results on the Understanding Tax Regulations variable have a significant level of 0.001 <0.05 and get a t-count value of 3.608 which is greater than the t-table value of 1.99714. This shows that the understanding of tax regulations has a positive effect on individual taxpayer compliance. Thus, the third hypothesis in this study which states that understanding of tax regulations has a positive effect on individual taxpayer compliance is accepted. The results in this study are in line with research conducted by (Christianty & Limajatini, 2017) showing that knowledge and understanding of tax regulations has a positive and significant effect on tax compliance and research conducted by (Herijawati & Anggraeni, 2018) which shows that Tax Understanding has a positive and significant effect on tax compliance.

4) The Effect of Tax Sanctions on Individual Taxpayer Compliance

The statistical test results on the Tax Sanctions variable have a significant level of 0.455 <0.05 and get a t-count value of 0.752 which is smaller than the t-table value of 1.99714. This shows that Tax Sanctions do not affect the Compliance of Individual Taxpayers. Thus, the fourth hypothesis in this study, namely Tax Sanctions has a positive effect on Individual Taxpayer Compliance is rejected. This result is in line with the research conducted by (Bahri et al., 2018) which states that tax sanctions have no effect on taxpayer compliance.

F-Statistical Test

Result of F-Statistical Test

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Reg	194.527	4	48.632	26.242	.000b
	Residual	120.459	65	1.853		
	Total	314.986	69			

a. Dependent Variable: Kepatuhan Wajib Pajak
b. Predictors: (Constant), Sanksi Perpajakan, Modernisasi Sistem Administrasi Perpajakan, Pelayanan Fiskus, Pemahaman Peraturan Perpajakan

Source: Primary data processed using SPSS 26 (2021)

Based on Table IV.21 the results of the F statistical test above, the calculated F results are 26,242 > from the F table, namely 2.51 and with a significant level of 0.000 less than 0.05. These results indicate that the four independent variables in this study consisting of the Modernization of the Tax Administration System, Fiscus Services, Understanding of Tax Regulations and Tax Sanctions together have an effect on Individual Taxpayer Compliance. Thus, based on the results of the F statistical test, the fourth hypothesis in this study is accepted.

CONCLUTION

Based on the results of the analysis and discussion that has been carried out in the previous chapter, the conclusion that can be drawn in this study is that

the Modernization of the Tax Administration System has a positive and significant effect on Individual Taxpayer Compliance at PT Arjuna Maha Sentosa. FiscUS Services does not affect the Compliance of Individual Taxpayers at PT Arjuna Maha Sentosa. Understanding of Tax Regulations has a positive and significant effect on individual taxpayer compliance at PT Arjuna Maha Sentosa. Tax Sanctions do not affect the Compliance of Individual Taxpayers at PT Arjuna Maha Sentosa. Modernization of the Tax Administration System, Fiscus Service, Understanding of Tax Regulations and Tax Sanctions together have an effect on Mandatory Individual Compliance.

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