

## ABSTRAK

### **PENGARUH KESADARAN WAJIB PAJAK, KUALITAS PELAYANAN DAN SISTEM ADMINISTRASI PERPAJAKAN MODERN TERHADAP PENERIMAAN PAJAK DENGAN KEPATUHAN WAJIB PAJAK SEBAGAI VARIABEL INTERVENING**

Penelitian ini bertujuan untuk mengetahui pengaruh kesadaran wajib pajak, kualitas pelayanan dan sistem administrasi perpajakan modern terhadap penerimaan pajak melalui kepatuhan wajib pajak sebagai variabel intervening. Desain penelitian ini menggunakan metode deskriptif kuantitatif dengan pendekatan kausalitas. Populasi dalam penelitian ini adalah wajib pajak orang pribadi non karyawan usia 20-34 tahun sebanyak 1.956 wajib pajak. Jumlah sampel sebanyak 331 responden yang ditentukan dengan rumus *slovin* dan teknik pengambilan sampel yang digunakan adalah teknik *purposive sampling*. Analisis data menggunakan regresi linier berganda. Hasil penelitian dan pengujian hipotesis menunjukkan bahwa kesadaran wajib pajak, kualitas pelayanan dan sistem administrasi perpajakan modern secara simultan dan parsial berpengaruh terhadap kepatuhan wajib pajak. Kesadaran wajib pajak, kualitas pelayanan, sistem administrasi perpajakan modern dan kepatuhan wajib pajak secara simultan berpengaruh terhadap penerimaan pajak, sedangkan secara parsial kualitas pelayanan tidak berpengaruh terhadap penerimaan pajak. Kepatuhan wajib pajak dapat memediasi pengaruh kesadaran wajib pajak, kualitas pelayanan dan sistem administrasi perpajakan modern terhadap penerimaan pajak.

**Kata Kunci :** Kesadaran wajib pajak, kualitas pelayanan, sistem administrasi perpajakan modern, kepatuhan wajib pajak, penerimaan pajak.

## **ABSTRACT**

### ***EFFECT OF TAXPAYERS AWARENESS, QUALITY OF TAXATION SERVICE AND MODERN TAX ADMINISTRASION SYSTEM ON THE TAX REVENUE WITH TAX COMPLIANCE AS A INTERVENING VARIABLE***

*The purpose of this study was to determine the effect of taxpayers awareness, quality of taxation service and modern tax administrasion system on the tax revenue with tax compliance as a intervening variable. act of a person to carry out his obligations in paying taxes in accordance with applicable regulations. This research design uses descriptive quantitative method with a causal approach. The population in this study was 1.956 taxpayers the 20-34 year old. The number of sampling 331 respondent determined by Slovin formula and the sampling technique used is purposive sampling. Data analysis used multiple linear regression. The results of the analysis and hypothesis testing show that simultaneously and or partially the taxpayers awareness, quality of taxation service and modern tax administrasion system affect tax revenue. Taxpayers awareness, quality of taxation service, modern tax administrasion system and tax compliance that simultaneously affect to tax revenue, while partially quality of taxation service not effect to tax revenue. Tax compliance can mediate effect taxpayers awareness, quality of taxation service and modern tax administrasion system affect to tax revenue.*

***Keywords: taxpayers awareness, quality of taxation service, modern tax administrasion system, tax compliance, tax revenu***