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The Effect of Tax System Modernization, Tax Socialization and Tax Sanctions on Compliance of Individual Taxpayers (WPOP) at the Tax Service Office (KPP) Pratama Cibitung

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Abstract

The Effect of Tax System Modernization, Tax Socialization and Tax Sanctions on Individual Taxpayer Compliance (WPOP) at the Cibitung Pratama Tax Service Office. Modernization of the Tax System is a development in terms of electronics related to taxation including several systems used by taxpayers in carrying out their tax obligations. This study aims to determine the Effect of Tax System Modernization, Tax Socialization and Tax Sanctions. This type of research is quantitative research. In this study using primary data and secondary data. The primary data comes from distributing questionnaires to 100 respondents and researchers processing data using SPSS 25. The population in this study is individual taxpayers registered at KPP Pratama Cibitung and sampling using purposive sampling technique. The results of this study partially affect the Tax System Modernization on Individual Taxpayer Compliance (WPOP), Tax Socialization partially affects the Individual Taxpayer Compliance (WPOP) and Tax Sanctions partially affect the Individual Taxpayer Compliance (WPOP). Simultaneously Modernization of the Tax System, Tax Socialization and Tax Sanctions have a positive and significant impact on Individual Taxpayer Compliance (WPOP).

Keywords: Tax System Modernization, Tax Socialization, Tax Sanctions, Individual Taxpayer Compliance.

I. INTRODUCTION

Development which is categorized as development on a large scale is a sustainable development that has the aim of increasing the prosperity of the people. Development can run smoothly if the state has adequate funds. One of these funds is taxes (Siahaan and Halimatusyadiah, 2018). Taxes are mandatory contributions by individual or corporate taxpayers intended for the state that are coercive in nature based on legislation, and do not receive direct rewards and will be used as much as possible for the prosperity of the community (Mardiasmo, 2016:26).

Tax compliance is an effort to carry out tax obligations by WPOPs or entities which are expected to be carried out voluntarily with the

applicable provisions aiming to contribute to the prosperity of the community through development (Thahir, et al, 2021).

II.   LITERATURE REVIEW

Attribution theory aims to determine an individual's behavior is caused by external factors or internal (Robbins, 2017: 104). The explanation above shows that the behavior that exists in a person can be influenced by external or factors internal. The link between attribution theory and taxpayer compliance is to be able to determine the external or internal mandatory taxes on their tax obligations, such as modernizing the tax system, tax socialization and tax sanctions which can be categorized as the cause of taxpayers to comply with their tax obligations.

Taxes

Tax is a very important revenue to finance the development of the country. From the achievement of optimal tax revenues, it can be beneficial for the achievement of the state such as the education, economic, social, tourism and cultural sectors (Damayanti and Amah, 2017). Taxes, namely contributions given to the state are coercive and payable to taxpayers according to tax regulations and taxes can be used for general financing related to state activities in the administration of government (Andriani in Rasmini, 2015: 3).

Modernization of the Tax System

Modernization of the Tax System is a program to improve the current taxation system, especially the administration created by agencies that seek to increase state tax revenues. The series of this program is to change the mindset and behavior of employees as well as organizational values so that DGT can become a professional institution by having a good image in the community (Andry and Amelia, 2017).

Tax

Socialization Tax Socialization is an effort to provide information about taxation so that individual or group taxpayers can understand the important role of taxes in order to improve taxpayer compliance. If the taxpayer gets a good and accurate understanding through the socialization process, then the knowledge about the importance of paying taxes will be owned by the taxpayer (Sudrajat, 2015: 194) in Wardani and Wati (2018).

Tax Sanctions

In the study and analysis (2021) tax sanctions are expected for taxpayers to comply with applicable regulations, namely tax regulations. With the imposition of coercion by the tax sanctions, violators will get a deterrent effect, and compliance will increase.

Tax compliance is one of the realization indicators for tax revenue to match the set targets (Nurwanah, et al, 2018).
According to Manrejo (2019), there are two kinds of compliance, namely:

1. Formal compliance is
a tax that meets compliance based on tax regulations. As in the case of submitting the Annual SPT on March 31, if an individual taxpayer has reported his/her annual tax return, then if the individual taxpayer has submitted it before
March 31, it can be said that he has met the formal requirements.

2. Material
compliance The scope of material compliance is broader than formal compliance, because material compliance broadly includes formal compliance. Taxpayers who have reported the SPT within the stipulated time in accordance with the provisions materially cannot be fulfilled, but if the taxpayer behaves honestly, correctly in the calculations and complete in accordance with the SPT filling.

III.   RESEARCH METHODS

The type of data used in this research is quantitative data. According to Abdullah, (2015: 245) quantitative data is data that can be expressed in the form of a number. According to Sahir (2021:13) quantitative is research that uses tools to process the data and the results are in the form of numbers.
The data sources in this research are secondary data and primary data. The population and sample in this study are individual taxpayers registered at the Tax Service Office (KPP) Pratama Cibitung and sampling using purposive sampling.

In this study there are several tests as follows:

Instrument
Reliability Test
According to Ghozali (2018:45) Reliability testing is a testing process used to measure a questionnaire which is an indicator of a variable. A questionnaire is said to be reliable if the respondents' answers to the questionnaire questions are consistent or stable over time.

Validity Test
According to Ghozali (2018: 51) Validity test is a testing process that aims to measure a questionnaire and if the questionnaire is said to be valid if the questions contained in the questionnaire can reveal something that will be measured by the questionnaire. The significance test was carried out by comparing the $_{calculated}$ with the r $_{table}$ with a significant point of (0.05%).

If: $_{calculated}$ value > r $_{table}$ value and with a positive value it can be declared valid and vice versa,

If: $_{calculated}$ value < r $_{table}$ it is said to be invalid.

Classical Assumption
Test Multicollinearity Test
According to Ghozali (2013:103) the multicollinearity test has a purpose, namely to test in regression there is a correlation between independent variables. It can be seen from the value of tolerance and variance inflation factor (VIF), both of which indicate independent are explained by independent. The tolerance that is not high is the same as the VIF value. The value used to be able to see the presence of multicollinearity is if the tolerance <0.10 or equal to VIF>10.

Heteroscedasticity Test
According to Ghozali (2013:134) the heteroscedasticity test aims to test in the regression model whether there is an inequality variance from one observation to another on the basis of testing by entering ZPRED with the residual SRESID and it will be seen on the scatterplot between ZPRED and SRESID with the analysis:

1. If in a pattern such as there are dots that form a certain pattern regularly (wavy, spaced and narrowed) then there is heteroscedasticity.
2. 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.

Normality
Test The normality test has a purpose, namely to test whether the regression and residual models have a normal distribution (Ghozali, 2013:154). According to Sahir (2021:69) the normality test has the aim of testing whether the independent variables and dependent are normally distributed or not. A good regression model has statistical analysis and tests with conditions such as:
1. If the significant value is > 0.05 then the hypothesis is accepted and the data is normally distributed.
2. If the significant value is <0.05, the hypothesis is rejected because the data is not normally distributed.

Multiple Linear Regression
Test Multiple regression test is an analysis technique that consists of more than two independent and one dependent (Sahir, 2021:52). According to Ghozali (2018: 96) regression analysis is measuring the relationship between two or more variables and showing the close relationship between the independent variable and the dependent.

$$Y = \alpha + \beta_1 X_{1+2} X_{2+3} X_3 + e$$

Note:

Y= Individual Taxpayer Compliance Variable
α = Constant Value
= Coefficient
X1= Tax System Modernization Variable
X2= Tax Socialization Variable
X3= Sanction Variable Tax

Hypothesis
Testing Coefficient of Determination Test (R2)
According to Ghozali (2018:97) the R^2 test to see how far the model explains the variation of the dependent. If the value of R^2 it means that the ability of the independent in explaining the dependent very limited.

Partial Test (Test Statistics)
According to Ghozali (2018:98), the t-test aims to show the effect of the independent individually (partial) on the dependent variable. The t-test was

carried out by comparing t-count and t-table with a significant value of 5% with the following tests:

1. If the value of t arithmetic > t table then Ha states that the independent partially affects the dependent. then vice versa.

F Test Statistics (Simultaneous).

According to Ghozali (2018:98) the F test has the aim of testing the effect that will be caused by the independent variables together on the dependent variable with the testing process by comparing the calculated F and the F table with a significance value of 5% with the following analysis: if the F count > F table then Ho is rejected and Ha is accepted.

IV.   RESULTS AND DISCUSSION

In this study there were 100 respondents, as follows:

Table 4.1 Number of Respondents

Number of Questionnaires Distributed	107
Number of Unused Questionnaires	7
Number of Questionnaires Used	100

Source: Primary Data Processed (2022)

It can be seen in table 4.1 that there are Number of unused questionnaires because there are respondents who do not meet the criteria for filling out this research questionnaire.

IV.1 Multiple Linear Regression Test

Table 4.2 Multiple Linear Regression Test Results

Descriptive Statistics	N	Min	Max	Mean	Std. D
Tax System Modernization	100	6	20	17,51	2,285
Tax Socialization	100	5	25	21,13	3,158
Tax Sanctions	100	7	20	16,95	2,560
Taxpayer Compliance	100	4	20	17,52	2,410

Source: Processed Primary Data (2022)

Can be seen in the table 4.2 Modernization of the tax system (X_1) there are 100 respondents and researchers make 4 questions on these variables. From 100 respondents the minimum value obtained is 6 and the maximum value is 20. The average is 17.51 with a standard deviation of 2.285. It can be seen that the standard deviation of 2.285 < the average value of 17.51, it can be interpreted that the data is well and evenly distributed.

Tax Socialization (X_2) there are 100 respondents and the researcher makes 5 questions on that variable. From 100 respondents the minimum value obtained is 5 and the maximum value is 25. The average is 21.13 with a standard deviation of 3.158. It can be seen that the standard deviation value is 3.158 < the average value is 21.13, so it can be interpreted that the data is well and evenly distributed.

Tax Sanctions (X_3) there are 100 respondents and the researcher makes 4 questions on that variable. From 100 respondents the minimum value obtained is 7 and the maximum value is 20. The average is 16.95 with a standard deviation of 2,560. It can be seen that the standard deviation value is 2,560 < the average value of 16.95, it can be interpreted that the data is spread well and evenly.

Taxpayer Compliance (Y) there are 100 respondents and the researcher makes 4 questions on that variable. From 100 respondents the minimum value obtained is 4 and the maximum value is 20. The average is 17.52 with a standard deviation of 2,410. It can be interpreted that the standard deviation value is 2.410 < the average value is 17.52, it can be interpreted that the data is well and evenly distributed

IV.2 . Validity Test

Table 4.3 Validity Test Results X1

Variable	Item Question	R count	R table	Ket
(X1)	X1.1	0.808	0.1966	"Valid"
	X1.2	0.749	0.1966	"Valid"
	X1.3	0.808	0.1966	"Valid"
	X1.4	0.87	0.1966	"Valid"

Source: Processed Primary Data (2022)

Can be seen in table 4.3 there are 4 questions in the tax system modernization variable questionnaire (X1) which has $a_{calculated}$ greater than the r_{table} of 0.1966. It can be stated

that the 4 questions in this study were declared valid.

Table 4.4 Validity Test Results X_2

Vari able (X2)	Question Items	R count	R table	Ket
	X2.1	0.794	0.1966	"Valid"
	X2.2	0.778	0.1666	"Valid"
	X2.3	0.718	0.1966	"Valid"
	X2.4	0.812	0.1966	"Valid"
	X2.5	0.798	0.1966	"Valid"

Source: Processed Primary Data (2022)

It can be seen in table 4.4 that there are 4 questions in the tax socialization variable questionnaire (X_2) which has a higher value rgreater than the value of r table that is 0.1666. It can be interpreted that the 5 questions in this study are declared valid.

Table 4.5 Validity Test Results X3

Vari able (X3)	Question Items	R count	R table	Ket
	X3.1	0.818	0.1966	"Valid"
	X3.2	0.828	0.1666	"Valid"
	X3.3	0.839	0.1666	"Valid"
	X3.4	0.789	0.1966	"Valid"

Source: Primary Data Processed (2022)It can be seen in table 4.5 that there are 4 questions in the tax sanctions variable questionnaire (X_3) which have a $_{calculated}$ greater than the r $_{table}$ of 0.1966. It can be interpreted that the 4 questions in this study are declared valid.

Table 4.6 Validity Test Results Y

Varia ble (Y)	Item Question	R count	R table	Y1.1
	Key	0.763	0.1966	"Valid"
	Y1.2	0.867	0.1666	"Valid"
	Y1.3	0.833	0.1666	"Valid"
	Y1.4	0.778	0.1966	"Valid"

Source: Primary Data Processed (2022)

It can be seen in table 4.6 that there are 4 questions in the individual taxpayer compliance variable questionnaire (Y) which has an r value $_{greater}$ than the r $_{table}$ i.e. 0, 1966. It can be interpreted that the 4 questions in this study are declared valid.

IV.3 Reliability Test

Table 4.7 Reliability Test Results X_1

Reliability Statistics		
Cronbach's Alpha	Cronbach's.A. Standardized	N
.825	.824	4

Source: Processed Primary Data (2022)

It can be seen in table 4.7 that the Cronbach Alpha on the Tax System Modernization variable is 0.824. It can be seen that the value of 0.824 > 0.70 states that the variable of modernization of the tax system is reliable. It can be stated that the process of testing the variables contained in the questionnaire given to respondents is reliable.

Table 4.8 Reliability Test Results X_2

Reliability Statistics		
Cronbach's Alpha	Cronbach's.A. Standardized	N
.838	.839	5

Source: Processed Primary Data (2022)

It can be seen in table 4.8 that the Cronbach Alpha on the Tax System Modernization variable is 0.839. It can be seen that the value of 0.839 > 0.70 states that the tax socialization variable is reliable. It can be stated that the process of testing the variables contained in the questionnaire given to respondents is reliable.

Table 4.9 Reliability Test Results X3

Reliability Statistics		
Cronbach's Alpha	Cronbach's.A. Standardized	N
.833	.835	4

Source: Processed Primary Data (2022)

It can be seen in table 4.9 that the Cronbach Alpha on the Tax Sanctions variable is 0.835. Seen that the value of 0.839 > 0.70 it is stated that the variable of tax sanctions is reliable. It can be stated that the process of testing the variables contained in the questionnaire given to respondents is reliable.

Table 4.10 Reliability Test Results Y

Reliability Statistics		
Cronbach's Alpha	Cronbach's.A. Standardized	N
.826	.826	4

Source: Processed Primary Data (2022)

It can be seen in table 4.10 that the Cronbach Alpha on the individual taxpayer compliance variable is 0.826. It can be seen that the value of 0.826 > 0.70 it is stated that the tax socialization variable is reliable. It can be stated that the process of testing the variables contained in the questionnaire given to the respondents is reliable.

IV.4 Multicollinearity Test

Table 4.11 Multicollinearity Test Results of

Independent Variable	Collinearity Statistics	
	Tolerance	VIF
(X1)	0.440	2.275
(X2)	0.454	2.201
(X3)	0.466	2.146

Source: Primary Data Processed (2022)

It can be seen in table 4.11 that in these results there are no independent variables which has a tolerance of <0.10 and the VIF also shows that there is no independent variable with a value of > 10. It can be stated that there is no multicollinearity in the independent in the regression model.

IV.5 Heteroscedasticity Test

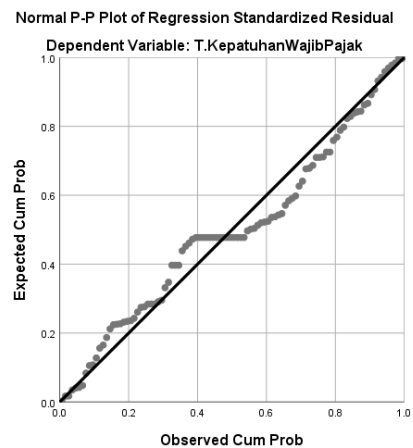Figure 4.1 Heteroscedasticity Test Results
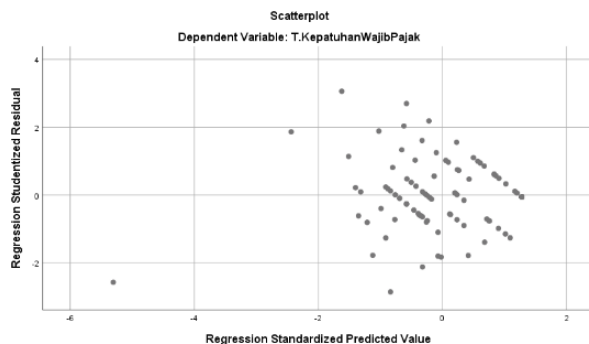
Source: Processed Primary Data (2022)

It can be seen in Figure 4.1 that there are points in the image above that the points are scattered at points above and below the number 0 on the Y axis. This can prove that in this study there is no heteroscedasticity.

IV.6 Normality Test

Figure 4.2 Normality Test Results

Source: Processed Primary Data (2022)

Can be seen in Figure 4.2 that the points are around the line on the normal PP Plot graph approaching and touching the diagonal line, the result is that the residual value can be normally distributed.

Table 4. 12 Normality Test Results (one sample)

One-Sample Kolmogorov-Smirnov Test			
			U. Residual
N			100
Normal Parameters	Mean		.0000000
	Std. Dev		1.33975304
Most Ext.Differences	Abslt		.103
	Positive		.103
	Negative		-.092
Test Statistic			.103
Asymp. Sig. (2-tailed)			.011ᶜ
Monte Carlo Sig. (2-tailed)	Sig.		.230 s⁹⁹
	% Confidence Intrvl	Low. Bound	–
		–	–

It can be seen in table 4.12 that the statistical value of the Monte Carlo Sig (2-tailed) is 0.230, at this

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value it can be seen that 0.230 > 0.05. And the result is that the residuals are normally distributed.

Figure 4.4 Normality Test Results
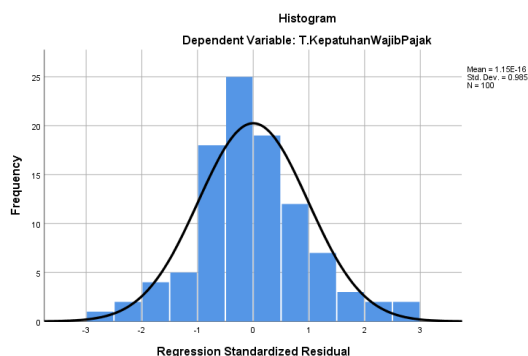
Source: Processed Primary Data (2022) As

seen in Figure 4.4 the graph shows a line that is in a symmetrical position and is not very left or right (deviated). This shows that the residuals are normally distributed.

IV.7 Multiple Linear Regression Test

Table 4. 13 Multiple Linear Regression Test Results

Coefficientsª							
Model	U. Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 Constant	1.471	1.105		1.332	.186		
X1	.516	.489	5.716	.000	.153	.440	2.275
X2	.064	.019	.201	2.384	.454	2.201	.078
X3	.223	.237	2.851	.090	)	(466	2.146

Source: Primary Data Processed (2022) The

equation for multiple linear regression analysis in this study is:
Y= 1.471 + 0.516 X1 + 0.153 X2 + 0.223 X3

1. The equation in this multiple linear regression analysis has a constant of 1.471, the constant value describes the value that is considered constant on the independent variable and the Y variable is 1.471%.
2. The value of the modernization coefficient of the tax system (X1) is 0.516. These results indicate that if the modernization of the X1

tax system increases, it will cause an increase in the Y variable of 0.516.
3. The tax socialization coefficient (X2) is 0.153. These results indicate that if the X2 tax socialization increases, it will cause an increase in the Y variable of 0.153.
4. The coefficient of tax sanctions (X3) is 0.223 in these results indicating that if the X3 tax sanctions increase, it will cause an increase for the Y variable of 0.223.

IV.8 Coefficient of Determination Test (R^2)

Table 4. 14 Coefficient of Determination Test Results (R^2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error
1	.831ª	.691 .681	1.361	Source

: Processed Primary Data (2022)

It can be seen in table 4.14 that the Adjusted R Square results in the table of determination test results have a value of 0.681 which means that 68.1% individual taxpayer compliance can explained by the variables of tax system modernization, tax socialization and tax sanctions. While 31.9% is the cause that occurs outside the factors in this study.

IV.9 Simultaneous Test (F)

Table 4. 15 Simultaneous Test Results (F)

ANOVAª						
Model		Sum of Squares	df	Mean.S	F	Sig.
1	Regression	397,261	3	132,420	71,539	000ᵇ
	Resid	177,699	96	1,851		
	T	574,960	99			

Source: Processed Primary Data (2022)

It can be seen in table 4.15 that the F test gets an F count value of 71.539 > F table which is 2.70 with a significance value of 0.000. The significance value can be interpreted as smaller than 0.05, so it can be stated that the independent of Tax System Modernization (X1), Tax

Socialization (X2) and Tax Sanctions (X3) together have a significant effect on Individual Taxpayer Compliance (WPOP) (Y).

IV.10 Partial Test (T)

Table 4. 16 Partial Test Results (T)

Model		U.		Coefficients Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.471	1.105		1.332	.186
	X1	.516	.090 .489	5.716	.153	.000
	X2	.064	.019	.201	2.384	.078
	X3	.223	.237	)	2.851	.005

Source: Processed Primary Data (2022

It can be seen in table 4.16 that the Tax System Modernization variable (X1) sig value of 0.000 <0.05 with a t-count value of 5.716 > 1.9840 (t table) it can be stated that Ho1 is rejected and Ha1 is accepted, namely the Modernization of the Tax System has an effect positive and significant towards Individual Taxpayer Compliance (WPOP) (Y).

Tax Socialization Variable (X2) sig value of 0.019 <0.05 with a t-count value of 2.384 > 1.9840 (t table), it can be stated that Ho2 is rejected and Ha2 is accepted, namely Tax Socialization (X2) has a positive and significant effect on Compliance Individual Taxpayer (WPOP) (Y).

Tax Sanctions variable (X3) sig value of 0.005 <0.05 with a t-count value of 2.851 > 1.9840 (t table), it can be stated that Ho3 is rejected and Ha3 is accepted, namely Tax Sanctions (X3) have a positive and significant effect on Compliance Individual Taxpayer (WPOP) (Y).

DISCUSSION

The Effect of Tax System Modernization on Taxpayer Compliance
1. Based on the results of this study, the Tax System Modernization variable (X1) sig value of 0.000 <0.05 with a t-count value of 5.716 > 1.9840 (t table) it can be stated that Ho1 is rejected and Ha1 is accepted, namely the Modernization of the Tax System has a significant effect on the Compliance of Individual Taxpayers (WPOP) (Y). The results of this study are in line with the results of Andriani's (2021) study. Modernization of the Taxation System partially has a positive effect on taxpayer compliance. In line with Hutagaol's research (2020) the modernization of the tax system has a positive and significant effect on individual taxpayer compliance at KPP Pratama Cibitung. And also supported by research by Ua (2021) that the modernization of the tax system has a significant and positive effect on taxpayer compliance. This indicates that the Modernization of the Tax System can be accepted and used properly by taxpayers in carrying out their tax obligations, the ease of accessing the DGT website makes taxpayers feel more effective and efficient in fulfilling their obligations.

The Effect of Tax Socialization on Taxpayer Compliance
2. Based on the results of this study, the Tax Socialization variable (X2) sig value of 0.019 <0.05 with a t-count value of 2.384 > 1.9840 (t table), it can be stated that Ho2 is rejected and Ha2 is accepted namely Tax Socialization (X2) has a significant effect on Individual Taxpayer Compliance (WPOP) (Y). The results of this study are in line with the results of Wardani and Wati's (2018) research in their research that Tax Socialization has a significant effect on Taxpayer Compliance. And supported by research by Nugroho (2020) which states that Tax Socialization has a positive effect on Individual Taxpayer Compliance. And also in line with the research of Anggraini and Fidiana (2021) Tax Socialization has a significant and positive effect on Taxpayer Compliance. This indicates that the Tax Socialization carried out by the tax authorities, in terms of providing information in electronic media, print media such as billboards and direct delivery helps taxpayers in gaining knowledge about taxes more easily and understandably.

The Effect of Tax Sanctions on Taxpayer Compliance

3. Based on the results of this study, namely the Tax Sanctions variable (X3), the value of sig is 0.005 <0.05 with a t-count value of 2.851 > 1.9840 (t table), it can be stated that Ho3 is rejected and Ha3 is accepted. namely Tax Sanctions (X3) have a significant effect on Individual Taxpayer Compliance (WPOP) (Y). The results of this study are in line with the research of Savitri and Elva (2017) which states that Tax Sanctions partially have a significant effect on Individual Taxpayer Compliance. In line with the research of Saimena, et al., (2017) stated that Tax Sanctions partially have a significant and positive effect on Individual Taxpayer Compliance. Supported by research by Nurlaela (2018), which states that Tax Sanctions have a significant and positive effect on taxpayer compliance at KPP Pratama Garut. This indicates that the taxpayer is able to understand that tax sanctions can be imposed if the taxpayer does not comply with applicable regulations and the taxpayer can understand the amount of sanctions if the taxpayer violates the applicable regulations.

The Effect of Simultaneous Tax System Modernization, Tax Socialization and Tax Sanctions on Taxpayer Compliance

4. Based on the results of this study, the independent of Tax System Modernization (X1), Tax Socialization (X2) and Tax Sanctions (X3) together have a significant and positive effect on Individual Taxpayer Compliance (WPOP) (Y). seen from the ANOVA test, the F value is 71.539 with a probability value of 0.000, it can be interpreted that the probability value is < from the significant value, namely 0.05. These results are in line with Sarunan's (2015) research, namely Tax System Modernization has a positive and significant effect on individual taxpayer compliance and corporate taxpayers, and is supported by Amalia and Widyawati (2021) research that tax system modernization, tax socialization and tax sanctions have an effect on taxpayer compliance. Based on the results of the study, it can be seen that Tax System Modernization, Tax Socialization and Tax Sanctions can be implemented properly.

V. CONCLUSION

1. Tax System Modernization has a positive and significant effect on WPOP Compliance (Y). Based on the results of the study, it shows that taxpayers can understand the modernization of the tax system in the process of implementing tax obligations and this modernization of the tax system can help from efficiency to taxpayers.
2. Tax Socialization (X2) has a positive and significant effect on WPOP Compliance (Y). Based on the results of the study, it shows that tax socialization has been well carried out by the tax authorities through mass media or social media and the messages addressed to taxpayers through the delivery media are easy to understand.
3. Tax Sanctions (X3) have a positive and significant effect on WPOP Compliance (Y). Based on the results of the study, it shows that taxpayers already know and understand about the existence of tax sanctions if they do not carry out their tax obligations and the existing tax sanctions make taxpayers who have an obedient attitude.
4. Tax System Modernization (X1), Tax Socialization (X2) and Tax Sanctions (X3) together have a positive and significant effect on Individual Taxpayer Compliance (WPOP). Based on the results of the study, it shows that the Modernization of the Tax System, Tax Socialization and Tax Sanctions can be understood and understood by the Taxpayer so that it can create compliance by the Taxpayer.

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