

Nur Maulidiyah, 14322042, **Pengaruh Modernisasi Sistem Perpajakan, Kesadaran Pajak dan Sanksi Pajak Terhadap Kemauan Membayar Pajak di KPP Pratama Gresik Utara**, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Mei, 2018

#### Abstraksi

Penelitian ini bertujuan untuk mengetahui pengaruh modernisasi sistem perpajakan, kesadaran pajak dan sanksi pajak terhadap kemauan membayar pajak wajib pajak orang pribadi. Jenis penelitian yang digunakan adalah kuantitatif deskriptif. Sampel ditentukan dengan metode *convenience sampling*, yaitu pengumpulan informasi dari wajib pajak yang kebetulan berada dilokasi dan dengan sukarela memberikan informasi, sehingga didapat sampel sebanyak 80 responden di KPP Pratama Gresik Utara. Data yang digunakan dalam penelitian ini berupa kuesioner. Model yang digunakan dalam penelitian ini adalah regresi berganda. Hasil penelitian ini menunjukkan bahwa modernisasi sistem perpajakan dan kesadaran pajak tidak berpengaruh signifikan terhadap kemauan membayar pajak. Sedangkan sanksi pajak berpengaruh signifikan terhadap kemauan membayar pajak.

Kata Kunci: *Modernisasi Sistem Perpajakan, Kesadaran Pajak, Sanksi Pajak, Kemauan Membayar Pajak*

Nur Maulidiyah, 14322042, **The Influence of Modernization of Tax System, Tax Awareness, and Tax Penalties to the Willingness of Paying Tax of Individual Taxpayer in KPP Pratama North Gresik**, Accounting, Faculty of Economics and Business, Muhammadiyah University of Gresik, May, 2018

#### Abstract

This research was to know the influence of modernization of tax system, tax awareness, and tax penalties to the willingness of paying tax of individual taxpayer. This research was descriptive quantitative research. The samples have been selected by using convenience sampling in which information has been collected from the taxpayer who was coincidentally on the location and honestly give the information, so that the samples were 80 respondents on KPP Pratama North Gresik. The data has been carried out by issuing questionnaires. The model has been conducted by using multiple regressions. The result of the research shown that modernization of tax system and the awareness to pay did not have any significant to the willingness of paying tax of individual taxpayer. Meanwhile the tax penalties have significant to the willingness of paying tax of individual taxpayer.

Keywords: *Modernization of tax system, tax awareness, tax penalties, the willingness to pay tax.*