

**THE EFFECT OF TAX SERVICE QUALITY, TAX  
AWARENESS, TAX COMPLIANCE COSTS AND TAX  
ADMINISTRATION SYSTEM MODERNIZATION ON THE  
LEVEL OF TAXPAYER COMPLIANCE IN PERSONAL  
PERSONS AT KPP PRATAMA SOUTH GRESIK**

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**ABSTRACT**

*The purpose of this study was to determine the effect of tax service quality on tax awareness, tax compliance costs, and modernization of the tax administration system on taxpayer compliance variables. The independent variables in this study are the quality of tax services, taxpayer awareness, tax compliance costs, and modernization of the tax administration system and the dependent variable of this study is taxpayer compliance. This research is a quantitative research. The population in this study, namely, individual taxpayers registered at the KPP Pratama Gresik Selatan 2019. For the sample of this study, random sampling technique was used with the accidental method. The data analysis technique in this research uses a hypothesis test that has been formulated using the PLS (Partial Least Square) analysis method.*

*The results of this study conclude that the Effect of Tax Service Quality, Tax Awareness, Tax Compliance Costs, and Tax Administration System Modernization have a significant effect on individual taxpayer compliance.*

**Keywords:** *Modernization of the Tax Administration System, Taxpayers, Tax Awareness, Service Quality, Tax Compliance Costs*