

## CHAPTER IV

### CONCLUSION

This literature was conducted to determine the effect of the use of tax modernization on taxpayer compliance. Various ways have been carried out by the government to improve taxpayer compliance such as utilizing technology in tax modernization. For example, the taxpayer no longer needs to pay taxes to the bank or post office because the system will automatically run or the taxpayer no longer needs to fill out the forms found at the payment counter. Based on the conclusions from the results of previous studies indicate that the use of tax modernization is a necessity, the work or task will be completed properly if using electronic tax. The more frequent use of e-Tax by taxpayers, it will be followed by an increase in tax compliance but not significant. The use of information technology and the internet is still low so that many taxpayers are late in submitting SPT and paying the tax payable. On the other hand, it shows that the adoption of the e-filing system has a positive effect on tax compliance.

The conclusion is that tax modernization has a positive but not significant effect on the compliance of taxpayers because the taxpayers use or not use online tax payment systems, the taxpayers still do not comply. This can occur because government regulations governing the use of online taxes do not further regulate sanctions if taxpayers do not use online tax in their place of business. So there are inefficiencies in the use of the tax modernization system because one of the purposes of using online taxes is to facilitate taxpayers in fulfilling their tax obligations, one of which is paying tax payable.