

**THE INFLUENCE OF KNOWLEDGE, UNDERSTANDING,  
AWARENESS, AND MODERNIZATION OF TAX ADMINISTRATION  
ON TAXPAYER COMPLIANCE INDIVIDUALS  
(Survey of Individual Taxpayers at the Jakarta Pasar Minggu Pratama Tax  
Office in 2025)**

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**Article Info**

**Article history:**

Received April 15 , 2026

Revised April 24 , 2026

Accepted May 02 , 2026

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**Keywords:**

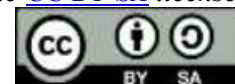
*Tax Knowledge; Tax  
Understanding; Taxpayer  
Awareness; Tax  
Administration  
Modernization; Taxpayer  
Compliance*

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**ABSTRACT**

This study aims to examine the effect of knowledge, understanding, awareness, and modernization of tax administration on individual taxpayer compliance. This research uses primary data collected through questionnaires distributed to 100 individual taxpayers registered at the Jakarta Pasar Minggu Tax Office using the Simple Random Sampling method. The data were analyzed using multiple linear regression with the assistance of SmartPLS version 3.2.9 and Microsoft Excel 2021. The results indicate that knowledge, understanding, awareness, and modernization of tax administration have a positive and significant effect on taxpayer compliance. Therefore, improving these factors can enhance the level of compliance among individual taxpayers more effectively.

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