

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh modernisasi sistem administrasi perpajakan terhadap peningkatan penerimaan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) di Kota Medan. Latar belakang penelitian ini didasari oleh upaya pemerintah daerah dalam mengoptimalkan Pendapatan Asli Daerah (PAD) melalui reformasi birokrasi dan penerapan teknologi informasi pada sistem perpajakan. Jenis penelitian yang digunakan adalah penelitian kuantitatif dengan pendekatan asosiatif, di mana hubungan antara variabel independen, yaitu modernisasi administrasi perpajakan, dan variabel dependen, yaitu peningkatan penerimaan PBB-P2, diuji secara empiris. Hasil penelitian menunjukkan bahwa modernisasi sistem administrasi perpajakan berpengaruh signifikan terhadap penerimaan PBB-P2 di Kota Medan. Implementasi modernisasi melalui digitalisasi pembayaran, transparansi informasi, serta kemudahan akses layanan terbukti mampu meningkatkan kepatuhan wajib pajak dan efektivitas administrasi. Hal ini berimplikasi langsung pada peningkatan realisasi penerimaan pajak daerah. Uji hipotesis yang dilakukan dengan bantuan program SPSS versi 23, menyatakan bahwa hasil uji menunjukkan nilai sebesar 11,2% dan hasil signifikansi lebih kecil dari 0,05, sehingga hipotesis alternatif ( $H_a$ ) diterima dan hipotesis nol ( $H_0$ ) ditolak. Dengan demikian, penelitian ini membuktikan secara empiris bahwa modernisasi administrasi perpajakan memiliki hubungan positif dan signifikan terhadap penerimaan PBB-P2. Kesimpulan dari penelitian ini adalah bahwa penerapan modernisasi administrasi perpajakan tidak hanya mendukung peningkatan penerimaan pajak daerah, tetapi juga memperkuat transparansi, efisiensi, serta akuntabilitas birokrasi publik di tingkat lokal. Temuan ini diharapkan dapat menjadi masukan bagi pemerintah daerah dalam merumuskan strategi optimalisasi PAD melalui inovasi layanan perpajakan.

**Kata kunci: Modernisasi, Administrasi Perpajakan, PBB-P2, Penerimaan Pajak, Kota Medan.**

## ABSTRAC

This research aims to analyze the effect of tax administration modernization on the increase of Land and Building Tax for Rural and Urban Areas (PBB-P2) revenue in Medan City. The background of this study is based on the local government's efforts to optimize Regional Own-Source Revenue (PAD) through bureaucratic reform and the implementation of information technology in the taxation system. The type of research employed is quantitative with an associative approach, where the relationship between the independent variable, namely the modernization of tax administration, and the dependent variable, namely PBB-P2 revenue, was empirically tested. The data were collected through documentation methods and literature studies, and further analyzed using a simple linear regression test. The results reveal that the modernization of tax administration has a significant influence on PBB-P2 revenue in Medan City. The implementation of modernization through digitalized payment systems, transparent information, and easier access to services has proven to improve taxpayer compliance and administrative effectiveness. This condition directly contributes to the increase in local tax revenue. The hypothesis testing, conducted with the assistance of SPSS software, indicates test results show a value of 11.2% and that the significance value is less than 0.05, thus the alternative hypothesis ( $H_a$ ) is accepted while the null hypothesis ( $H_0$ ) is rejected. Therefore, this study empirically confirms that tax administration modernization has a positive and significant relationship with PBB-P2 revenue. In conclusion, the application of modernized tax administration does not only support the increase in local tax revenue but also reinforces transparency, efficiency, and accountability within public bureaucracy at the local level. The findings of this study are expected to provide valuable insights for local governments in formulating strategies to optimize PAD through taxation service innovations.

**Keywords:** Modernization, Tax Administration, PBB-P2, Tax Revenue, Medan City.