

Peranan account representative (AR) dalam meningkatkan pelayanan pajak dan kepatuhan wajib pajak: studi kasus pada Kantor Pelayanan Pajak PMA Empat = The role of account representative (AR) in increasing tax servicing and the taxpayer compliance (case study at foreign investment tax office four)

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Abstrak

<i>This writing is aimed to describe how is the role of Account Representative (AR) in increasing tax servicing and the Taxpayer compliance after the implementation of Modern Taxation Administration System (SAPM). In this research is explained background/basic thinking of SAPM implementation at Foreign Investment Tax Office Four, for realizing the highest level of voluntary compliance, the conviction level against high taxation administration and high productivity of taxation agency. The implementation of Modern Taxation Administration System was started with the change of organization structure and taxation information system technology. Organization structure was designed based on the functions of covering servicing, inspection, supervision, collecting, objection functions, based on tax type as determined before. The most prominent change element is the establishment of Account Representative position (AR) who is responsible for servicing and supervising Taxpayer compliance. AR becomes connector between tax office and Taxpayer who is responsible for submitting taxation information effectively and professionally.

In this thesis writing is used descriptive method with qualitative and quantitative approaches, a method to uncover conditions and factual problem happened in this time. Based on said method, the research in this writing would be focused to analyze the role of AR in increasing servicing and Taxpayer compliance at Foreign Investment Tax Office Four after SAPM implementation.

The research result indicated that the role of AR in SAPM implementation at Foreign Investment Tax Office Four is very dominant and influence servicing to Taxpayer. With the existence of AR as Liaison Officer between Tax Office and Taxpayer in creating servicing and inspection functions against tax compliance becoming more effective. Even though there is some settlement of Taxpayer application out of time, but based on research, the said delay is largely caused by the lack of Taxpayer understanding level concerning the order, procedure and formal completeness which should be provided when requesting application to Foreign Investment Tax Office Four.

The role of AR in increasing Taxpayer compliance in submitting annual SPT 2004 with SPT electronic application is not optimal yet. Based on this research, many obstacles were faced by AR in executing socialization and e-SPT training against Taxpayer causing the level of Taxpayer to use e-SPT application is still low.

In order that SAPM can be done optimally for increasing tax servicing and Taxpayer compliance in submitting annual SPT at Foreign Investment Tax Office Four, can be done various efforts, with increasing

the role of Account Representative (AR) in inspecting and giving taxation information to Taxpayer, maximizing the application of SI-DJP with conducting the completing of the available system in this time, as well reconstruction and increase Human Resources quality in Foreign Investment Tax Office Four followed by the increase of moral quality in the event of developing awareness for increasing servicing to Taxpayer. With awarding good servicing to Taxpayer is expected can increase also the voluntary Taxpayer compliance, so that Foreign Investment Tax Office Four can maximize duties in the event of state income from tax sector.</i>