

Analisis hubungan pelayanan petugas TPT dan account representative dengan kepatuhan wajib pajak badan dalam melaporkan kewajiban perpajakannya pada KPP Pratama Jakarta Pademangan

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Abstrak

Self assessment system gives chance to the taxpayers? to calculate, tpo pay, and to report their tax liabilities by themselves. This system made by Directorate General of Taxes (DGT) as Indonesian tax administrator has three main tasks: servicing, guiding, and controlling. Taxpayers role in fulfilling their obligation is an important key toward voluntary compliance from its assessment system. Servicing is one of strategic step to optimize tax revenue. DGT has the obligation to support and motivate taxpayer?s effort in fulfilling their obligation by giving the best services.

This research describes the correlation between the tax services by the TPT (Integrated Servicing Spot) and Account Representative with taxpayer compliance to report their tax obligation. The tool to measure the tax servicing variable is Tangibles, Reliability, Responsiveness, Assurance, and Emphaty by the Integrated Servicing Spot officer and the Account Representative. Beside that, this servicing effect measures SPT compliance in long and sort term, and other compliance such as bookkeeping and tax cut; and these are the tools to measure taxpayer compliance variable.

This research uses quantitative approach with descriptive method for data analysis. This research is conduct in Jakarta Pademangan Tax Office. This research use purposive sampling or judgment sampling which is a sample based on criterion that have been formulated before by the researcher. Researcher uses survey method to the active corporate taxpayer in Jakarta Pademangan Tax Office. Based on Solvin formula, 98 samples have been taken. Data ?Processing is conducted by using SPSS (Statistical Package for Social Study) version 13.00 Hypothesis test between the tax services by the TPT (Integrated Servicing Spot) and Account Representative with taxpayer compliance reports their tax obligation variables show that there is a correlation but the correlation is weak. This research generally shows that services by Integrated Servicing Spot officer and the Account Representative are not fully good enough and they are not fully obedient to report their tax obligation (on bookeeing and tax cut). The researcher suggest that tax officer require improving tax services especially by improving the quality of services to the tax payers and the Account Representative must be closer to the taxpayers so that taxpayer can fulfill their obligation much better than they are doing now.