

## Penerapan model antrean di Kantor Pelayanan Pajak Jakarta Setiabudi Dua dalam rangka kelancaran pelayanan kepada wajib pajak

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### Abstrak

Direktorat Jenderal Pajak mempunyai tugas yang unik yaitu bertugas melakukan Collection (Budgetair) mengisi kas negara, namun disisi lain juga harus menjalankan fungsi pelayanan. Dari sisi pemungutan pajak itu sendiri dibutuhkan kekuasaan, namun disisi lain harus memberikan pelayanan yang sebaik-baiknya. Dalam rangka memberikan pelayanan yang sebaik-baik waktu menunggu Wajib Pajak saat melaporkan kewajiban perpajakan perlu diperhatikan. Semakin singkat waktu menunggu adalah semakin baik. Untuk mengetahui waktu tunggu yang lebih singkat dibandingkan dengan yang lainnya diperlukan suatu analisis model antrean.

Penelitian ini adalah menggambarkan tentang model antrean yang sedang dilaksanakan oleh Kantor Pelayanan Pajak Jakarta Setiabudi Dua. Tujuan penelitian ini adalah untuk mengetahui tingkat kesibukan dan waktu menunggu yang sedang terjadi di Kantor Pelayanan Pajak Jakarta Setiabudi Dua. Untuk mengetahui tingkat kesibukan dan waktu menunggu yang lebih singkat diperlukan suatu solusi alternatif model yang optimal.

Metode penelitian adalah deskriptif kuantitatif dengan menggunakan pendekatan metode penelitian evaluasi. Metode tersebut dapat menggambarkan tingkat kesibukan dan waktu menunggu dari model antrean yang sedang diterapkan. Dengan metode itu pula, model antrean alternatif yang lebih optimal dapat ditemukan sebagai solusi dalam meningkatkan kualitas pelayanan.

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DJP have unique duties, that is, to collect money for treasury and have to delivery service, at the other side. From the collection function side, it is need power, but from the other side, it is must to be deliver excellent service.

In order to delivery excellent service, it is important to consider taxpayer?s waiting time in reporting their tax obligations. The less time to be spent is the better. It is needs an analysis to know how short the time that to be spent in compare with another. This study is a description on queuing model that have been applying by KPP Jakarta Setiabudi Dua. The purpose of the study is to find the level of occupied time and waiting time that being happen in KPP Jakarta Setiabudi Dua. The queuing model is necessary to find the sorter service and waiting time as an optimal alternative solution.

The research method is quantitative description using the evaluation method approach. The method can describe the level of occupied time and waiting time of applying queuing model. Using the method too, it can be discover a more optimal alternative solution to improve service quality. Calculation using the alternative queuing model, finds the same occupied time or constant. Employee?s workload, therefore, is

still the same. From time perspective, the calculation finds the sorter waiting time. Base on time that can be save, the effectiveness of the alternative model is higher at peak report period than dip report period. The calculation result is shows, that at dip report period (expired report date), waiting time can be save about 6 second, but at peak period (on terminate date), the sum waiting time that can be save near to 0,555 hour or 33 minutes and 18 seconds.

Finally, the improvement of service quality basically not need to spend more additional cost, such as adding the sum of officer, adding the service line, or extending of timework. Unlikely, the improvement of service quality can be achieve by altering the queuing model, that is, the old model by tax line must to be replaced by multiple tax line. In addition, the change that has to be done is decrease of the sum of officer on period after expired reporting date.