

Pengaruh Persepsi Wajib Pajak atas Modernisasi Administrasi Perpajakan terhadap Tingkat Kepatuhan Wajib Pajak di KPP Madya Jakarta Pusat = The Effect of Tax Payer Perception of Tax Administrative Reform to The Tax Payer Compliance at Medium Taxpayer Office at Central Jakarta

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Abstrak

DJP melakukan reformasi administrasi perpajakan untuk meningkatkan pelayanan perpajakan, antara lain melalui pembentukan KPP WP Besar (Large Taxpayer Office, LTO), KPP Madya (Medium Taxpayer Office, MTO) dan KPP Pratama (Small Taxpayer Office, STO). Penelitian ini dilakukan di KPP Madya Jakarta Pusat dengan responden para Wajib Pajak yang diambil secara acak. Data dari kuesioner dianalisis untuk mengetahui pengaruh modernisasi administrasi perpajakan terhadap tingkat kepatuhan Wajib Pajak dan persepsi Wajib Pajak atas pelaksanaan modernisasi administrasi perpajakan, menggunakan uji beda yang dilanjutkan dengan analisis diskriminan. Hasil uji beda menunjukkan bahwa modernisasi administrasi perpajakan mempunyai pengaruh signifikan terhadap pola kepatuhan wajib pajak sebelum dan sesudah modernisasi dilaksanakan, sedangkan hasil analisis diskriminan menunjukkan adanya perbedaan persepsi antar kelompok Wajib Pajak di KPP Madya Jakarta Pusat atas pemisahan fungsi pemeriksaan dengan keberatan dan penambahan fasilitas TPT.

.....The Directorate General of Tax has reformed the tax administration in order to improve services in the taxation by among others, Forming Large Taxpayer Office (LTO), Medium Taxpayer Office (MTO), and Small Taxpayer Office (STO). This study is conducted at the Tax Service Office for Medium Companies in the Central Jakarta, whose respondents are any tax payers taken at random. Data resulted from the questioners is then analyzed in order to find out the effect between tax administrative reform to the tax payer compliance and analyzed if tax payer perception by using Sign Test, and continued with Analysis of Discriminant. The results of Sign Test show that reforming the tax administrative will significantly affectly the tax payer compliance before and after reforming. The results of analysis discriminant show that there was difference perception between two group of tax payer at the Medium Taxpayer Office at Central Jakarta for separated function between tax audit and objection, and added facilitation on TPT.