

# Peranan data transaksi wajib pajak pada sistem informasi DIT Jendral Pajak terhadap peningkatan penerimaan pajak : Studi kasus wajib pajak pengusaha SPBU

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## Abstrak

Penerimaan pajak merupakan sumber penerimaan negara yang utama selain dari pinjaman luar negeri dalam rangka membiayai kegiatan negara untuk pelayanan dan pelaksanaan pembangunan. Pajak yang dikelola oleh Direktorat Jenderal Pajak menganut azas self assessment dalam proses pemungutannya. Dalam azas ini Wajib Pajak diberikan kebebasan untuk menghitung sendiri pajak yang terhutang dan membayarkannya ke kas negara. Pajak yang dibayar ini akan dianggap benar oleh Direktorat Jenderal Pajak selama tidak ditemuinya data yang menyatakan bahwa yang dilaporkan Wajib Pajak di dalam Surat Pemberitahuan (SPT) adalah tidak benar.

Intensifikasi penerimaan pajak adalah kegiatan yang dilakukan oleh Direktorat Jenderal Pajak untuk bagaimana agar pajak yang sudah dibayarkan oleh Wajib Pajak di atas, dapat lebih ditingkatkan lagi melalui penerapan sanksi perpajakan. Untuk dapat menerapkan sanksi perpajakan, maka yang dibutuhkan oleh Direktorat Jenderal Pajak adalah data yang dapat menghasilkan informasi tentang berapa sebenarnya kegiatan usaha yang dilakukan Wajib Pajak tersebut sehingga akhirnya dapat diketahui berapa seharusnya pajak yang dibayar oleh Wajib Pajak.

Data tentang kegiatan usaha Wajib Pajak tidak berada pada Direktorat Jenderal Pajak, tetapi berada pada berbagai sistem informasi yang berada pada unit organisasi lain dan salah satunya Pertamina. Sampai saat tesis ini ditulis Direktorat Jenderal Pajak belum dapat memproses data transaksi Wajib Pajak yang berada pada Sistem Informasi Pertamina karena memang belum terjadi integrasi antara kedua sistem informasi di atas.

Tesis ini mencoba membahas apa manfaat yang dapat diperoleh Direktorat Jenderal Pajak, khususnya dalam intensifikasi penerimaan pajak apabila dapat diwujudkan integrasi antara sistem informasi Direktorat Jenderal Pajak dengan Sistem Informasi Pertamina. Dengan perkataan lain apa manfaat yang diperoleh Direktorat Jenderal Pajak dengan adanya data transaksi kegiatan usaha Wajib Pajak pada Sistem Informasi Direktorat Jenderal Pajak.

<hr><i>House is a physical basic need for human. Like other basic needs, minimum quantity is difficult to be minimized without having bad impact, to health (psyche and physical), and to human quality. It is only the quality which is able to be adapted with natural environment condition, the capability and cultural level of its supporter human including the architecture. Therefore, we can always find housing problems among the citizen over the countries around the world, mainly in the middle and low class citizen.

Indonesian Government has executed housing development in large scale, mainly for low and middle class community since Pelita II. Nevertheless the rate of housing necessity is still above the rate of housing

development rate.

The house owning credit from Bank Tabungan Negara (KPR-BTN) supports most of housing fund in Indonesia. In Repelita V, development target as much as 450,000 houses unit is compulsory decreased to be 350,000 units because of the shortage of housing fund of Indonesian government. In that case, housing problem in Indonesia is still even bigger. In reality, they change most of occupied houses, either the area of the house and the material of the house. Whereas, amount of KPR installment as much as 1/3 family income has exceeded the capability of housing income separation that reach 1/5 family income of Indonesian worker community. It is actually become a burden for the community whose hard enough economic condition. For environment, it represents a waste of resources and the escalation of rubbish. House expansion that is compulsory violating house establishment regulation because of the limited kavling land area will reduce the physical environment quality of the house. In addition, the house convenience also reduces. If it is excelled by technology achievement, the technology itself will require extra cost for purchasing tools and the amount of electrical bill. The case due to family characteristic of prospective occupant has not yet been considered in housing development at large scale. The consideration is always the family income that is big enough to afford credit installment to avoid credit breakdown.

The purposes of the research are to find: family characteristic factors that have relationship and correlation to house floor expansion, the average of house floor needed, what materials are used, family characteristic relationship with the reduction of physical environment quality of the house, and also the occupant families perception to their house before and after the changing.

Research location is applied to PERUMNAS Klender Housing, Duren Sawit District. East Jakarta. The research is conducted on type D.45 houses with samples as much as 100 families and their houses. The data collecting technic that used are: questionnaire, interview, observation, measurement, drawing and documentary. The data analysis, cover the quantitative analysis (frequency distribution, descriptive, chi-square and Tinier regression), and qualitative analysis.

In short, this research has proceeded as follows:

1. Macro environment of housing at the PERUMNAS Klender Housing is good enough in diversity and dispersion resident, road net system, transportation, drainage, except, the fact that drinking water supply from PAM DKI Jakarta is bad.

In order to solve water problem, the residents pump clean water from shallow land water either electrically or manually.

Environment homeostatic increase properly keeps up with the completion of social facility that influences its surrounding growth. Therefore, the occupants are living comfortably. They will not move to another place, although they are not satisfy enough that they will still want to change the materials and expand their house again.

2. The average of floor area had been expanded; from 45 m<sup>2</sup> to 76 m<sup>2</sup> with the average of land kavling area is 108 m<sup>2</sup>.
3. Education level of family head, number of family occupant member, and kavling land area has a positive correlation within significant at the 0,05 and 0,01 level with house floor enlargement.

4. The relationship of the children highest education level, amount of family income, origin region of family head, with house floor enlargement is not significant. It is presume the occupants use their extra income to afford the changing of their houses.
5. Impact of the house changing: the air circulation quality and the utilization of indoor daylight are reducing. There are 74 % of houses whose not hardened yard is below the number of 10 7 from kavling land area.
6. The relationship of the highest education level (of family head and his children), income level, origin region of family head, kavling land area, with the decrease of physical environment quality of the houses, are not significant.
7. The number of family member of house occupant has a relationship significant at the 0,05 level, with the utilization of daylight.
8. Although there is an insignificant, there exist a middle degree of association among origin region of family head with quality of daylight utilization, and not hardened kavling land area. Such degree of association of the houses, whose family head coming from Sumatera, its appearance is to be relatively better than the houses whose family head coming from Java.
9. Nowadays from houses, there are 14 % storied houses, 11 % of bleach-field is upstairs, 32% violated building border line, and half of the samples claim that they had changed the houses without permission.</i>