

Evaluasi Efektivitas Peran Jabatan Baru Fungsional Penyuluh Pajak Terhadap Kepatuhan Pelaporan Surat Pemberitahuan (SPT) Tahunan Wajib Pajak Orang Pribadi (Studi Kasus KPP Pratama Jakarta Matraman) = Evaluation Of The Effectiveness Of The Role Of The New Functional Position Of Tax Advisor On Compliance With Annual Notification Letter (SPT) Of Individual Taxpayers (Case Study Of KPP Pratama Jakarta Matraman)

Warsiana Yustianingsih Agustin, author

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Abstrak

Sistem Self Assessment dalam perpajakan Indonesia memberikan Wajib Pajak kewenangan menghitung, membayar, dan melaporkan pajak secara mandiri. Ini membuka peluang penyalahgunaan, penyimpangan, dan penyelundupan pajak, mengakibatkan kepatuhan Wajib Pajak rendah di DJP. Evaluasi efektivitas menggunakan Teori Efektivitas Campbell (1989). Tujuan penelitian ini adalah untuk menganalisis seberapa besar pengaruh kegiatan penyuluhan dan peran petugas fungsional penyuluh pajak terhadap perubahan perilaku kepatuhan pelaporan Surat Pemberitahuan (SPT) Tahunan Wajib Pajak Orang Pribadi pada Kantor Pelayanan Pajak Pratama Jakarta Matraman. Penelitian ini studi kasus dengan metode kualitatif dan analisis deskriptif, melibatkan informan dari KPP Pratama Jakarta Matraman. Hasilnya menunjukkan peran Penyuluh Pajak sangat efektif dalam kriteria keberhasilan program, meskipun tingkat keberhasilan sasaran kurang efektif. Penilaian rata-rata cukup efektif, dengan tantangan terkait kesesuaian target yang memerlukan perbaikan agar penyuluhan dapat efektif meningkatkan kepatuhan pelaporan Wajib Pajak. Rekomendasi mencakup implementasi penyuluhan kolaboratif dan peningkatan fasilitas untuk meningkatkan efektivitas peran Penyuluh Pajak di KPP Pratama Jakarta Matraman.

.....The Indonesian tax system employs a Self Assessment mechanism, granting taxpayers autonomy to compute, pay, and disclose their tax obligations. However, this approach fosters opportunities for misuse, deviations, and tax smuggling, resulting in suboptimal taxpayer compliance at the DJP. Evaluating effectiveness relies on Campbell's Effectiveness Theory (1989). The aim of this research is to analyze how much influence counseling activities and the role of Functional Extension Officers have on changes in compliance behavior in reporting Individual Taxpayers' Annual Tax Return (SPT) at KPP Pratama Jakarta Matraman. This case study, utilizing qualitative methods and descriptive analysis, focuses on KPP Pratama Jakarta Matraman. Findings indicate the Tax Instructor's functional role is highly effective based on program success criteria, while target success rates are less effective. Overall, Reliable Instructor, Work Load, Organizational Support, and Internal Control contribute to a moderately effective rating. Addressing target alignment issues is crucial to enhance counseling's efficacy in bolstering taxpayer reporting compliance. Recommending collaborative counseling implementation, along with improved facilities, aims to elevate the functional role of tax instructors at KPP Pratama Jakarta Matraman.