

Analisis Compliance Risk Management Fungsi Pemeriksaan dan Pengawasan Pajak Ditinjau dari Konsep Innovations in Tax Compliance = Analysis of Compliance Risk Management on the Function of Tax Auditing and Monitoring Viewed from the Concept of Innovations in Tax Compliance

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Abstrak

Perbaikan kinerja pemeriksaan dan pengawasan menjadi instrumen yang diandalkan di tengah target penerimaan yang selalu meningkat. Dalam kondisi kepatuhan wajib pajak yang lemah, kapasitas audit yang terbatas, dan data management yang tidak sistematis, dibutuhkan proses kerja baru yang dapat membantu mencapai kepatuhan pajak yang sustainable dan bermuara pada penerimaan pajak. Pendekatan Innovations in Tax Compliance dalam implikasinya dengan perbaikan sistem administrasi pajak, diharapkan dapat membangun mutual trust antara wajib pajak dan otoritas pajak. Penelitian ini menganalisis implementasi Compliance Risk Management (CRM) pada SE-24/PJ/2019 dalam upaya mendorong kepatuhan pajak melalui pendekatan Innovations in Tax Compliance antara wajib pajak dengan otoritas pajak. Penelitian menggunakan pendekatan kuantitatif dengan metode post-positivist dan menggunakan teknik analisis data kualitatif. Teknik pengumpulan data dilakukan melalui studi literatur dan wawancara mendalam. Hasil penelitian menunjukkan bahwa melalui CRM, proses pemeriksaan dan pengawasan menjadi lebih tersegmentasi dengan memanfaatkan risk-based approach dan membantu meningkatkan performa administrasi pajak dalam hal audit dan monitoring, serta sudah memenuhi Compliance Risk Management Process OECD. CRM membantu memudahkan pemeriksa dan pengawas dengan sistem otomatisasi untuk mengklasifikasikan wajib pajak yang menjadi sasaran prioritas untuk segera mendapatkan tindak lanjut dan mitigasi yang sesuai dengan tendensi perilakunya. Meskipun demikian, pada pelaksanaannya, belum memperlihatkan dampak yang signifikan dalam mendorong kepatuhan pajak dan belum sepenuhnya memenuhi konsep Innovations in Tax Compliance. Hal ini disebabkan oleh kondisi paradigm shifting bagi wajib pajak dan otoritas pajak yang membutuhkan adaptasi, sehingga masih terdapat berbagai kendala yang perlu dibenahi. Selain itu, kondisi darurat Pandemi Covid-19 juga menjadi penyebab kurang efektif dan optimalnya koordinasi pihak terkait dalam refinement dan diseminasi CRM secara agregat. Saran bagi Direktorat Jenderal Pajak, hendaknya mempercepat pembentukan The Core Tax Administration System dalam rangka integrasi big data dan teknologi informasi untuk menyempurnakan risk engine CRM dan untuk menciptakan CRM yang lebih ideal. Sementara, bagi wajib pajak diharapkan untuk meningkatkan awareness terhadap pemenuhan kewajiban perpajakan dan menyiapkan data perpajakan secara terstruktur dan sistematis untuk meminimalisir kemungkinan ketidakpatuhan.

.....Improving tax audit and control performance is a reliable instrument in the midst of ever-increasing revenue targets. In conditions of low tax compliance, limited audit capacity, and unsystematic data management, new work processes are needed that can help achieve sustainable tax compliance and lead to tax revenue collection. Innovations in Tax Compliance Concept in its implication by improving the tax administration system, is expected to build mutual trust between Taxpayers and Tax authorities. This study was conducted to analyze the implementation of Compliance Risk Management (SE-24/PJ/2019) in an effort

to encourage tax compliance through Innovations in Tax Compliance Concept between taxpayers and tax authorities. This research used quantitative approach with postpositivist paradigm and used qualitative data analysis method. Data collection techniques were carried out through literature studies and in-depth interviews. The results show that through CRM, the tax audit and control process becomes more segmented by utilizing a risk-based approach and helps improve the performance of tax administration in terms of auditing and monitoring, and have fulfilled The OECD's Compliance Risk Management Process. CRM helps facilitate auditors with an automation system to classify taxpayers who are the priority targets to immediately obtain follow-up and mitigation in accordance with their behavioral tendencies. However, in the realization of its implementation, it has not shown a significant impact in encouraging tax compliance and has not fully fulfilled the concept of Innovations in Tax Compliance. This is due to the conditions of paradigm shifting for taxpayers and tax authorities that require adaptation, so that there are still various obstacles that need to be improved. In addition, the emergency condition of the Covid-19 Pandemic is also the cause of the less effective and optimal coordination of related parties in the refinement and dissemination of CRM in aggregate. The research suggests to the Directorate General of Taxes to accelerate the formation of The Core Tax Administration System in the context of integrating big data and information technology to improve the CRM's risk engine and to create a more ideal CRM. Meanwhile, taxpayers are expected to increase awareness of the implementation of tax obligations and prepare the data for tax purposes in a structured and systematic way to minimize the possibility of non-compliance.