

RINGKASAN

Nama : Andi Manurung (NIM : 090310593L)

Judul : Pengaruh Kualitas Pelayanan Prima Perpajakan Terhadap Kepuasan Wajib Pajak Di Surabaya

Penerimaan pajak Kanwil DJP Jawa Bagian Timur I yang ditargetkan selama periode tahun 1998 s/d 2004 terealisasi, kecuali pada tahun 2000 s/d 2001 mampu terealisasi sebesar 95,2 % dan 99,5 %. Hasil tersebut membuktikan bahwa pihak DJP harus berupaya untuk mengambil langkah supaya realisasi penerimaan pajak harus jauh lebih besar dari yang ditargetkan karena dikhawatirkan kalau tidak segera diantisipasi kemungkinan tahun-tahun mendatang akan mengalami kemerosotan / tidak bisa meraih penerimaan pajak yang ditargetkan. Salah satu langkah yang harus ditempuh adalah memberikan kualitas layanan yang prima dan berusaha memberikan pengetahuan dan disiplin pajak yang tinggi (*tax consciousness*) kepada Wajib Pajak, sehingga dengan langkah tersebut tebalnya disiplin Wajib Pajak dalam melaksanakan kewajibannya dalam membayar pajak akan terbentuk dan langkah permulaan untuk menuju ke arah pelaksanaan *self assesment* yang murni (menghitung, menyetor, dan melaporkan pajak sendiri) akan tercapai.

Penelitian ini bertujuan untuk membuktikan secara deskripsi apakah kualitas pelayanan prima perpajakan yang meliputi pelaksanaan prosedur pelayanan, tingkat kemampuan SDM dan ketersediaan sarana dan prasarana pada TPT berpengaruh signifikan terhadap kepuasan Wajib Pajak di Surabaya.

Tempat Pelayanan Terpadu (TPT) sebagai pintu gerbang pelayanan yang diberikan oleh KPP harus mampu mewujudkan pelayanan satu atap dan sebagai suatu tempat masuk dan sekaligus pintu keluar seluruh produk pelayanan (*one stop service*) yang diberikan KPP sehingga TPT merupakan cerminan dari pelayanan yang diberikan secara keseluruhan oleh KPP.

Penelitian ini dilakukan melalui metode wawancara yaitu dengan menyebarkan kuisioner kepada Wajib Pajak yang datang ke KPP pada saat batas akhir pelaporan kewajiban perpajakannya meliputi Wajib Pajak Badan Maupun Wajib Pajak Orang Pribadi. Sehingga sampel yang didapat berjumlah 397 Wajib Pajak.

Hasil penelitian menunjukkan bahwa pelaksanaan pelayanan perpajakan yang diberikan kepada Wajib Pajak meskipun sudah baik tetapi belum dapat disebut prima karena pelaksanaan prosedur pelayanan belum diberikan secara profesional dimana petugas dalam menjalankan tugasnya sering tidak menepati batas penyelesaian pelayanan yang diminta oleh Wajib Pajak tersebut, serta sistem informasi perpajakan yang belum mendukung sepenuhnya terhadap pelayanan yang diberikan KPP sehingga dalam menyelesaikan keluhan dari Wajib Pajak petugas kurang handal (*reliability*).

Agar pelayanan dapat dilaksanakan secara prima perlu dilakukan pengawasan terhadap kinerja pegawai/petugas oleh atasannya dengan melakukan kontrol secara rutin atau berkala terhadap ketepatan penyelesaian pelayanan yang diminta Wajib Pajak dan juga dengan meninjau kembali sistem informasi

perpajakan yang digunakan oleh KPP apakah sudah benar-benar dapat mengatasi segala kebutuhan Wajib Pajak, juga perlu diberikan training berkala kepada petugas agar bisa melakukan tugasnya sesuai dengan standar dan prosedur yang telah ditetapkan serta pemberian penghargaan (reward) yang seimbang dengan beban kerja petugas pajak bisa dalam hal memberikan kenaikan tunjangan petugas pajak yang selama ini masih mereka rasakan belum seimbang dengan beban kerja yang ditugaskan yaitu mencapai target penerimaan pajak yang selalu meningkat dari tahun ke tahun.

Hasil Koefisien determinasi (R^2) dalam penelitian ini adalah sebesar 0,266 menunjukkan bahwa variasi Y dapat dijelaskan oleh semua variabel independen didalam model sebesar 26,60 % dan sisanya dijelaskan oleh variabel diluar model. Yang berarti bahwa semua variabel bebas mampu memberikan kontribusi dalam memberikan kepuasan Wajib Pajak sebesar 26,60 %. Kecilnya pengaruh kualitas pelayanan prima perpajakan yang meliputi pelaksanaan prosedur pelayanan (X1), tingkat kemampuan SDM (X2) dan ketersediaan sarana dan prasarana (X3) terhadap kepuasan Wajib Pajak (Y) disebabkan karena belum dimanfaatkannya secara optimal fungsi loket Tempat Pelayanan Terpadu (TPT) yaitu hanya terbatas pada pelayanan untuk memasukkan permohonan Wajib Pajak, melaporkan kewajiban perpajakan Wajib Pajak termasuk didalamnya permohonan untuk mendapatkan Nomor Pokok Wajib Pajak (NPWP), pencabutan Nomor Pengukuhan Pengusaha Kena Pajak dll, sedangkan untuk mendapatkan outputnya Wajib Pajak masih menghubungi seksi terkait yang berhubungan dengan kepentingan Wajib Pajak contohnya untuk pengambilan kartu NPWP dan NPPKP Wajib Pajak harus menghubungi seksi Tata Usaha Perpajakan dan masih banyak output lainnya dari TPT yang tidak dapat penyelesaian di TPT tersebut.

Dari pembahasan dan simpulan dapat diberikan saran-saran yang ditujukan kepada DJP beserta jajarannya yaitu dengan (1) membuat strategi pelayanan Wajib Pajak dengan cara (a) mengetahui fakta yang terjadi di lapangan mengenai proses pelayanan kepada Wajib Pajak, dari fakta tersebut akan dapat diketahui elemen mana dari kualitas pelayanan prima perpajakan yang harus dioptimalkan, (b) Mengimplementasikan dengan maksimal apa yang menjadi misi DJP di Kantor Pelayanan Pajak melalui Tempat Pelayanan Terpadu, (c) Mengerahkan segala kelebihan apa yang dimiliki oleh Kantor Pelayanan Pajak melalui Tempat Pelayanan Terpadu. (2) Membangun tim yang berorientasi pada Wajib Pajak yang efektif, dengan cara : (a) Memilih orang yang tepat dengan kemampuan yang sesuai dan memiliki tempramen yang cocok untuk melayani Wajib Pajak di barisan terdepan (di TPT), (b) menjamin kecocokan antara sifat kepribadian yang melekat pada petugas pelayanan di TPT dengan tuntutan tugas yang harus dilakukannya, (c) Membangun budaya cinta kepada Wajib Pajak dan (d) Selalu memonitor kebutuhan Wajib Pajak.

Surabaya, Agustus 2005
Andi Manurung

SUMMARY

Nama : Andi Manurung (NIM.090310593 L)

Judul : Prime Service Quality Influence of Taxation to Taxpayer Satisfaction In Surabaya

Lease acceptance at Kanwil DJP Java of Part of East I targeted by during year period 1998 s/d 2004 terealisasi, except to year 2000 s/d 2001 able to terealisasi of equal to 95,2 % and 99,5 %. The result prove that party DJP have to cope to take action so that realize lease acceptance have to much more big from targeted by because felt concerned about except that is immediately anticipated by the possibility of yrs. come will experience of decline / cannot reach for lease acceptance targeted. One of step which must be gone through by giving prime service quality and try to give high lease discipline and knowledge (tax consciousness) to Taxpayer, so that with the step of Taxpayer discipline thickness in executing its obligation in paying lease will be formed and step start to head for pure execution self assesment calculating, remit, and report lease will be reached.

This research aim to to prove descriptively whether prime service quality of taxation covering service procedure execution, mount ability human resource medium and infrastructure availability at TPT have an effect on signifikan to Taxpayer satisfaction in Surabaya.

Inwrought Service Place (TPT) as service gateway given by KPP have to able to realize service one roof and as a pullin and at one blow way out of entire/all service product (one stop service) what is given by KPP so that TPT represent reflection from service given as a whole by KPP.

This research is conducted by through method interview that is propogatedly is quisioner to incoming Taxpayer to KPP at the time of taxation obligation reporting equifinality it cover taxpayer corporation and also personal people taxpayer. So that sampel which got to amount to 397 taxpayer.

Result of research indicate that taxation service execution which is passed to taxpayer though have good but not yet earned referred as prime because service procedure execution not yet been given professionally where worker in running its duty often do not coincide boundary of solving of service asked by the taxpayer, and also information system of taxation which not yet supported full to service given by KPP so that in finishing sigh from worker taxpayer less rely on (reliability).

In order to the enforceable service primely require to be conducted by observation to staff performance by his superior conducted control routinely or periodic to accuracy of solving of service asked by taxpayer as well as revisedly is information system of taxation used by KPP whether have really can overcome all taxpayer requirement, also require to be given by periodic training to worker in order to can conduct its duty as according to procedure and standard which have been specified and also the appreciation gift (well-balanced reward) with work load of lease worker can in the case of giving lease worker subsidy increase which during the time they still feel not yet well-balanced with work load

assigned by that is reach lease acceptance goals which always mount from year to year.

Result of Coefficient determinasi (R^2) in this research is equal to 0,266 indicating that variation of explainable Y by all independent variable in model of equal to 26,60 % and the rest explained by variable of outside model. meaning that all free variable able to give contribution in giving satisfaction of taxpayer equal to 26,60 %. Minimizing of influence quality of prime service of taxation covering execution of service procedure (X1), mount ability human resource (X2) and availability of medium and infrastructure (X3) to taxpayer satisfaction (Y) caused by because not yet exploited of in an optimal fashion function of counter Place of Inwrought Service (TPT) that is only limited to the service to include taxpayer application, reporting obligation of taxation of taxpayer is inclusive of in it the application to get Fundamental Number of Taxpayer (NPWP), repeal of number of inauguration of entrepreneur incur lease, while to get output of taxpayer still contact related/relevant section which deal with importance of taxpayer of the example for intake of card of NPWP and NPPKP of taxpayer have to contact section arrange the effort taxation and sull a lot of other output from TPT which cannot the solving in the TPT.

From solution and node can be given by a suggestion addressed to DJP therewith its line that is by (1) making strategy of service of taxpayer by (a) know fact that happened in field hit process of service to taxpayer, from the fact will be able to be known which element from quality of prime service of taxation which must be optimal, (b) the Implementation maximally what becoming mission of DJP in office of service at lease of through Place of Inwrought Service, (c) Conscrip all excess of what owned by Office of Service of lease through Place of Inwrought Service. (2) Develop;Building team orienting at effective Taxpayer, by : (a) Chosen one who precisely appropriate ably and own temperament which is suited for serving taxpayer in frontline in TPT, (b) guarantee suitable among nature of coherent personality at worker of service in TPT with demand of duty which must conduct of, (c) Develop;Build culture love to taxpayer and (d) Always monitor taxpayer requirement.

Surabaya, August 2005
Andi Manurung

ABSTRACT

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Progressively the increasing of sensitivity society of its rights will to be served by where society want existence of gilt edged good service and also or so-called prime hence the governmental institution in this case Office of Service of lease as public institution have to able to realize service given by toward the prime service beside the duty Directorate General Taxation which enough heavily in reaching goals of acceptance which have been specified in APBN as source acceptance of prime facie state

Inwrought Service Place as service gateway given by KPP have to be able to realize service one roof and as a pullin and at one blow way out of entire/all service product (one stop service) what is given by KPP so that TPT represent reflection from service given as a whole by KPP.

Service given by KPP altogether have been arranged with certain standard and procedure is good the than side of accuracy service, human resource and also from facet of medium and infrastructure provided but in reality of service given by KPP still claim taxpayer to deal with other section so that make a process of service become tardy and generate unsatisfaction of taxpayer as object which must be served, though *Human Resource* at TPT also represent worker coming from section showed and have very comprehend all regulation about its duty but accuracy in finishing its duty not yet as according to standard which have been specified so that the the condition become resistance to giving of prime service.

Research conducted by through interview that is propagatedly is quisioner to incoming taxpayer to KPP at the time of equifinality of reporting of obligation of taxation cover taxpayer of corporate and also taxpayer of personal people.

Result of research indicate that taxation service execution which passed to a taxpayer though have good but not yet earned referred as prime because service procedure execution not yet been given professionally where worker in running its duty often do not coincide boundary of solving of service asked by the taxpayer, and also information system of taxation which not yet supported full to service given by KPP so that in finishing sigh from worker taxpayer less rely on (reliability)

In order to the enforceable service primely require to be conducted by observation to staff performance by its superior conducted control routinely or periodic to accuracy of solving of service asked by taxpayer as well as revisedly information system of taxation used by KPP whether have really can overcome all Taxpayer requirement, also require to be given by periodic training to worker in order to can conduct its duty as according to procedure and standard which have been specified and also the appreciation gift (well-balanced reward) with

work load of lease worker can in the case of giving lease worker subsidy increase which during the time they still feel not yet well-balanced with work load assigned that is reach lease acceptance goals which always mount from year to year.

Keyword : *Prime of Service Procedure., Mount Ability Human Resource. , Availability of and medium and infrastructure at TPT to Taxpayer Satisfaction.*

