

## RINGKASAN

Nama : Siti Senorita Printaningrum (090310580L)

Judul : Pengaruh Kualitas Pelayanan Pajak Kendaraan Bermotor terhadap Kepuasan Wajib Pajak dan Pengaruh Kepuasan Wajib Pajak terhadap Motivasi Kepatuhan Wajib Pajak dalam Membayar Pajak Kendaraan Bermotor.

Hampir seluruh daerah di Indonesia, termasuk Jawa Timur menggali potensi pendapatan daerahnya dengan pajak daerah. Bahwa penerimaan dari pajak memegang peranan penting dalam PAD di Jawa Timur, dapat dibuktikan dari besarnya kontribusi pajak sebesar 80% dari Pendapatan Asli Daerah. Pendapatan pajak daerah ini berasal dari Pajak Kendaraan Bermotor (PKB) dan Kendaraan di Atas Air; Bea Balik Nama Kendaraan Bermotor (BBNKB) dan Kendaraan di Atas Air; Pajak Bahan Bakar Kendaraan Bermotor (PBBKB); dan Pajak Pengambilan dan Pemanfaatan Air Bawah Tanah dan Air Permukaan. Pajak Kendaraan Bermotor merupakan sumber penerimaan pajak daerah terbesar di Jawa Timur, hal ini menjadi alasan diperlukannya usaha untuk terus meningkatkan penerimaan pajak kendaraan bermotor melalui usaha ekstensifikasi maupun intensifikasi pajak. Salah satu usaha yang sedang digalakkan oleh Dinas Pendapatan Jawa Timur adalah melalui peningkatan pelayanan publik, yang diharapkan pada akhirnya akan mampu mendorong tingkat kesadaran wajib pajak dalam melakukan pembayaran pajak kendaraan bermotor.

Kantor Bersama Samsat merupakan ujung tombak pelayanan pembayaran Pajak Kendaraan Bermotor, sehingga harus terus memberikan pelayanan publik yang berkualitas. Pola pelayanan Samsat mengacu pada pola pelayanan prima (*service excellent*), yaitu cepat, tepat, mudah, murah dan transparan. Pemberian pelayanan yang berkualitas yang dapat memuaskan wajib pajak diharapkan akan meningkatkan kepatuhan wajib pajak dalam membayar pajak secara sukarela (*voluntary compliance*), kondisi kepatuhan sukarela ini sangat diperlukan untuk mewujudkan penerimaan pajak yang optimal. Dengan adanya perasaan puas atas pelayanan yang diberikan diharapkan akan muncul perilaku masyarakat yang menganggap bahwa membayar pajak bukan merupakan paksaan lagi, sehingga timbul motivasi dan kesadaran dari wajib pajak untuk melaksanakan kewajiban perpajakannya yang pada akhirnya akan meningkatkan pendapatan daerah.

Penelitian ini bertujuan untuk membuktikan secara deskripsi apakah kualitas pelayanan prima yang meliputi Pelaksanaan Prosedur Pelayanan, Kemampuan Petugas Pelayanan, dan Ketersediaan Sarana dan Prasarana pada Kantor Bersama Samsat berpengaruh signifikan terhadap kepuasan wajib pajak, dan untuk mengetahui pengaruh kepuasan wajib pajak terhadap motivasi kepatuhan wajib pajak dalam melakukan pembayaran pajak kendaraan bermotor. Penelitian dilakukan dengan metode survey yaitu dengan menyebarkan kuisioner kepada wajib pajak yang melakukan pembayaran pajak kendaraan bermotor pada Kantor Bersama Samsat Surabaya I, dengan jumlah responden sebanyak 400 orang.

Dengan menggunakan pengujian analisis regresi linier berganda menunjukkan bahwa kualitas pelayanan pajak kendaraan bermotor yang diwakili oleh Pelaksanaan

Prosedur Pelayanan, Kemampuan Petugas Pelayanan dan Ketersediaan Sarana dan Prasarana berpengaruh positif dan signifikan terhadap Kepuasan wajib pajak kendaraan bermotor. Kemudian dengan menggunakan analisis regresi linier sederhana diperoleh hasil bahwa kepuasan wajib pajak atas pelayanan prima pajak kendaraan bermotor berpengaruh signifikan kepada motivasi kepatuhan wajib pajak dalam melakukan pembayaran pajak kendaraan bermotor.

Koefisien determinasi ( $R^2$ ) untuk pengaruh variabel kualitas pelayanan prima terhadap kepuasan wajib pajak sebesar 0,467 menunjukkan bahwa variasi Y dapat dijelaskan oleh semua variabel independen didalam model sebesar 46,7 % dan sisanya dijelaskan oleh variabel diluar model, yang berarti bahwa variabel Pelaksanaan prosedur pelayanan prima pajak kendaraan bermotor (X1), Kemampuan petugas pelayanan (X2) dan Ketersediaan sarana dan prasarana (X3) mampu menjelaskan Kepuasan Wajib Pajak sebesar 46,7 %.

Sedangkan koefisien determinasi ( $R^2$ ) untuk persamaan regresi linier sederhana yang bertujuan untuk mengukur pengaruh kepuasan wajib pajak terhadap motivasi kepatuhan wajib pajak dalam melakukan pembayaran pajak kendaraan bermotor sebesar 0,316, hal ini menunjukkan bahwa variasi Y dapat dijelaskan oleh variabel independen didalam model sebesar 31,6 % dan sisanya dijelaskan oleh variabel diluar model, yang berarti bahwa variabel Kepuasan Wajib Pajak mampu menjelaskan Motivasi kepatuhan Wajib Pajak sebesar 31,6 %

Dari pembahasan dan simpulan dapat diberikan saran – saran yang dapat diajukan kepada Dinas Pendapatan Jawa Timur beserta jajarannya untuk: (1) Menerapkan prosedur yang cepat, mudah dan efisien, dengan tidak mempersulit wajib pajak dalam melakukan pembayaran pajak kendaraan bermotor. (2) Meningkatkan kualitas SDM dengan memberikan pelatihan dan pendidikan intensif kepada petugas pelayanan, baik pelatihan yang bersifat akademis maupun yang bersifat kepribadian (3) meningkatkan kualitas kenyamanan dan keamanan pada lingkungan KB Samsat Surabaya I dengan segera menertibkan keberadaan “Calo” atau biro jasa tidak resmi agar lebih teratur.

## SUMMARY

Name : Siti Seniorita Printaningrum (090310580L)

Title : The Influence of Vehicle Tax Service Quality to Taxpayer Satisfaction and its effect to taxpayer Compliance Motivation in paying the vehicle tax.

Almost all province/ district in Indonesia, including East Java, tries to improve their regional income potency through regional taxes. Tax acceptance is the most important income sources for PAD (regional real income) in East Java, it can be proved from the tax contribution that is 80% from the regional real income. This regional tax income comes from Pajak Kendaraan Bermotor (PKB), Bea Balik Nama Kendaraan Bermotor (BBNKB), Pajak Bahan Bakar Kendaraan Bermotor (PBBKB), dan Pajak Pengambilan dan Pemanfaatan Air Bawah Tanah dan Air Permukaan.(P3ABT&AP). From all these PAD resources, the vehicle tax (PKB) is the best resources for regional income in East Java. This become the reason of the importance of increasing vehicle tax acceptance through tax extension and intensification. One of Dinas Pendapatan Jawa Timur's effort is by giving an excellent tax service, which is hopefully able to increase the taxpayer awareness level to pay vehicle tax.

Kantor Bersama Samsat is the front liner of the vehicle tax payment services, therefore it must be able to provide excellent quality for the public service. Samsat's Service pattern refers to excellent service pattern, that is quick, appropriate, easy, cheap and transparent. By giving excellent quality service which able to satisfy taxpayer, hopefully that it will increase the taxpayer compliance motivation in paying tax voluntarily. Voluntary compliance is very important in order to create optimal tax acceptance. With satisfied feeling for the perceived service, hopefully it would change the public behavior which consider that paying vehicle tax in a compulsion.

This research purpose is to prove descriptively that excellent service quality which is represent by service procedures implementation (X1), the ability of public service officer (X2), and the infrastructure availability (X3) has significant influence to taxpayer satisfactions, and to find out the influence of taxpayer satisfaction to taxpayer compliance motivation in paying their vehicle tax. This research was done by using survey method which was surveyed to 400 respondents.

By using double linear regression analysis test, it is known that vehicle tax service quality which represented by service procedures implementation (X1), the ability of public service officer (X2), and the infrastructure availability (X3) has positive and significant influence to taxpayer satisfactions, with determination coefficient ( $R^2$ ) 0,467. it shows that variation Y can be explained by variation X which score is around 46,7%. And the rest of it can be explain by variable outside the model. Then by using single linear regression analysis test, it is known that taxpayer satisfaction to vehicle tax service has positively significant influence the taxpayer motivation in paying their vehicle tax. with determination coefficient ( $R^2$ ) 0,316. it

shows that variation Y can be explained by independent variable inside the model which scored 31.6% And the rest of it can be explain by variable outside the model.

From above explanation and summary, some suggestions that can be given to Dinas Pendapatan Jawa Timur and its lines are : (1) implementing quick, easy and efficient procedure, therefore taxpayer can easily fulfill their obligation in paying vehicle tax. (2) Improve the manpower quality by giving an intensive training and educations, whether academic or personal one.(3) In order to make the vehicle tax can be done easily, as soon as possible Dinas Pendapatan Jawa Timur developed drive thru system and adding more payment point for the vehicle tax payment. (4) Improve the comfort of Samsat environment and the security quality bye ordering “Calo” or unofficial service bureau to work more neatly.



## ABSTRACT

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Title : The Influence of Vehicle Tax Service Quality to Taxpayer Satisfaction and its effect to taxpayer Compliance Motivation in paying the vehicle tax.

Public service which is performed by government officer today is still shown many weaknesses, therefore it is still not able to fulfill many quality requirement which is expected by the society. It can be seen from many society's complaints in mass media, which is could give bad image to government officer and its service units. Since the main function of the government is servicing society, government must keep improving its service quality.

The main purpose of this research is to find out the influence of the public service quality at Kantor Bersama Samsat Surabaya to taxpayer satisfaction and its effect to taxpayer compliance motivation in fulfilling its obligation in paying their vehicle tax. Giving an excellent service which is satisfy the taxpayer hopefully will able to increase the taxpayer compliance in paying tax voluntary (voluntary compliance). Voluntary compliance is very important in order to create optimal tax acceptance. With satisfied feeling for the service that has been received, there is a hope that it will change the society's behavior which considering that paying tax is a compulsion. Therefore there will be motivation and awareness from the taxpayer to fulfill their tax obligation voluntary, and at the end it will increase the regional tax income.

This research was done using survey method by giving questionnaire to taxpayer which is come to pay their vehicle tax at Kantor Bersama Samsat Surabaya I. The number of the respondent are 400 persons. From the result of this research it can be concluded that excellent service quality at KB Samsat Surabaya which includes service procedures implementation (X1), the ability of public service officer (X2), and the infrastructure availability (X3), whether simultaneously or partially give significant influence to taxpayer satisfaction. Then taxpayer satisfaction significantly giving positive influence to taxpayer compliance motivation in paying the vehicle tax.

Keyword : *Vehicle tax, Vehicle Taxpayer Satisfaction, Service Excellent.,*