

## RINGKASAN

Nama : Wuyung Dwi Sayekti ( NIM. 090310597L )

Judul : Analisis Pengaruh Motivasi Kognitif Wajib Pajak, Kesadaran Perpajakan, Teknik Komunikasi Penyuluhan dan Kemanfaatan Penyuluhan Perpajakan terhadap Minat Wajib Pajak Orang Pribadi Dalam Mengikuti Penyuluhan Perpajakan di Surabaya.

Dengan kontribusi sebesar 78% (tahun 2004), pajak merupakan penerimaan negara yang cukup diandalkan. Pajak merupakan kewajiban kepada negara dan dengan sistem *self assessment* yang dianut, Wajib Pajak diminta untuk aktif dalam melaksanakan hak dan kewajiban perpajakannya. Sedangkan Aparat Pajak melakukan fungsi pelayanan, pembinaan/pengawasan dan penyuluhan.

Potensi pajak yang belum tergali masih sangat besar, oleh karena itu pajak harus dipasarkan. Sebagai sebuah produk pajak mempunyai konsumen yaitu Wajib Pajak dimana produsennya adalah DJP, sesuai karakteristik pajak sebagai produk maka teori-teori dalam pemasaran dan perilaku konsumen dapat diterapkan dalam rangka memasarkan "kesadaran membayar pajak". Dalam hal ini fungsi penyuluhan sebagai sarana mengkomunikasikan pajak harus ditingkatkan, perpajakan harus dikomunikasikan dengan tepat dan benar kepada Wajib Pajak.

Saat ini minat Wajib Pajak untuk mengikuti penyuluhan perpajakan yang dilakukan DJP sangat rendah, oleh karena itu pemahaman *need & want* Wajib Pajak merupakan masukan dalam membentuk strategi metode penyuluhan yang tepat agar minat Wajib Pajak dalam mengikuti penyuluhan perpajakan meningkat.

Penelitian ini bertujuan untuk mengetahui faktor apa yang mempengaruhi minat Wajib Pajak dalam mengikuti penyuluhan perpajakan di Kanwil Jabagtim I. Dilakukan dengan menyebar kuesioner kepada 388 Wajib Pajak Orang Pribadi pedagang eceran yang menggunakan Norma Penghitungan Penghasilan Netto. Penyampaian kuesioner menggunakan metode *drop-off survey* dengan sistem *self-administered questioner*. Jumlah sampel ditentukan dengan menggunakan rumus Slovin, diambil secara probability random sampling dengan metode Stratified Random Sampling. Pengujian Hipotesis dilakukan dengan menggunakan teknik analisis Korelasi dan Regresi Linier Berganda, sedangkan data yang diperoleh diolah dengan menggunakan software SPSS.

Berdasarkan analisis diperoleh kesimpulan bahwa secara parsial maupun simultan terdapat pengaruh positif dan signifikan antara Motivasi Kognitif Wajib Pajak, Kesadaran Perpajakan, Teknik Komunikasi Penyuluhan dan Kemanfaatan Penyuluhan Perpajakan terhadap Minat Wajib Pajak dalam mengikuti penyuluhan perpajakan. Hal ini ditunjukkan dari koefisien determinasi ( $R^2$ ) sebesar 0,141 yang artinya variasi Y dapat dijelaskan oleh semua variabel independen sebesar 14,1%, sisanya dijelaskan oleh variabel diluar model. Kecilnya pengaruh keseluruhan variabel bebas dalam penelitian ini disebabkan karena minat Wajib Pajak itu sendiri dalam mengikuti penyuluhan perpajakan tidak hanya dipengaruhi oleh keempat variabel bebas tersebut tetapi lebih dari itu yaitu konteks minat dan perilaku Wajib Pajak sesuai dengan teori yang dikemukakan oleh Ajzen dan Fishbein (1977) dalam Dharmmesta (1992).

Secara individual variabel Motivasi Kognitif Wajib Pajak ( $X_2$ ) diperoleh nilai korelasi ( $r^2$ ) sebesar 0,0424 menunjukkan bahwa Motivasi Kognitif Wajib Pajak mampu menjelaskan Minat Wajib Pajak dalam mengikuti Penyuluhan Perpajakan sebesar 4,24%. Variabel Kesadaran Wajib Pajak ( $X_2$ ) diperoleh nilai ( $r^2$ ) sebesar 0,0538 menunjukkan bahwa Kesadaran Perpajakan mampu menjelaskan minat Wajib Pajak dalam mengikuti penyuluhan perpajakan sebesar 5,38%. Variabel Teknik Komunikasi Perpajakan ( $X_3$ ) diperoleh nilai ( $r^2$ ) sebesar 0,0506 menunjukkan bahwa Teknik Komunikasi Perpajakan ( $X_3$ ) mampu menjelaskan minat Wajib Pajak dalam mengikuti penyuluhan perpajakan sebesar 5,06%. Variabel Kemanfaatan Penyuluhan Perpajakan ( $X_4$ ) diperoleh nilai ( $r^2$ ) sebesar 0,0445 menunjukkan bahwa Kemanfaatan Penyuluhan Perpajakan mampu menjelaskan minat Wajib Pajak dalam mengikuti penyuluhan perpajakan sebesar 4,45%

Dari pembahasan dan kesimpulan dapat diberikan saran yang ditujukan kepada DJP khususnya Kanwil DJP Jawa Bagian Timur I, sebagai berikut :

- 1). Membuat suatu positioning DJP yang membuat tertarik Wajib Pajak, misalnya mengganti istilah penyuluhan dengan komunikasi perpajakan, agar lebih modern dan tidak terkesan menggurui Wajib Pajak.
- 2) Melakukan komunikasi internal di lingkungan DJP sendiri, mengingat seluruh anggota organisasi sebenarnya menjalankan fungsi *marketing*, oleh karena pemberdayaan aparat pajak perlu ditingkatkan dalam hal kemampuan teknis dan kemampuan *public relation*.
- 3). Kebutuhan akan informasi dan kemudahan memperolehnya, keinginan dilaksanakan perpajakan yang transparan dan manfaat dari membayar pajak sudah saatnya ditunjukkan secara nyata, hal tersebut untuk menciptakan *value* terhadap perpajakan, jika Wajib Pajak telah meyakini bahwa mengikuti penyuluhan perpajakan bermanfaat, maka secara otomatis akan meningkatkan minatnya dalam mengikuti penyuluhan.
- 4). Memberikan penyuluhan dengan sistem jempur bola, dengan tetap memperhatikan waktu luang Wajib Pajak.
- 5). Menciptakan atmosfir/suasana yang sesuai dengan namanya yaitu kantor pelayanan pajak, sehingga Wajib Pajak merasa setara dan nyaman berada didalamnya.
- 6). Menambah fasilitas pendukung dalam penyuluhan perpajakan yang akan memperlancar proses penyampaian penyuluhan.

Surabaya, Juli 2006  
Wuyung Dwi Sayekti

## SUMMARY

Name : Wuyung Dwi Sayekti (Registration Number: 090310597L)  
 Title : Analyse Influence the Taxpayers' Cognitive Motivation, Taxpaying Awareness, Communication Used in Illumination and Benefit of Illumination , the Personal Taxpayers' Interests to Follow the Tax Illumination in Surabaya

The tax becomes a very dependable income since it contributes 78% of the total state income (in 2004). The tax represents the taxpayer's liability to the state and on the basis of the *self-assessment* system prevailing in Indonesia, the taxpayers are demanded to carry out their rights and obligations in active manner. In addition, the Tax Officers should undertake some functions, such as providing service, supervision and illumination.

The tax potentials that have not been explored are so large that the tax must be marketed accordingly. As a product the tax has a customer namely the taxpayer, while its producer is the Directorate General of Taxes I East Java (DJP). Regarding its characteristic as the product, then several theories in marketing and consumer behavior can be applied to market or promote "taxpaying awareness". In this case, an illumination as the vehicle to communicate the tax must be enhanced, suggesting that the tax should be communicated in the proper and right way to the taxpayers.

Recently the taxpayers' interests to follow the tax illumination which the DJP has done so far are fairly still low. Hence, the well understanding on what the taxpayers *want and need* will become a crucial input to develop the proper illumination strategy with the single purpose of boosting their interests in following the tax illumination.

The objective of the recent research is to find out what factors influence the taxpayers' interests to engage in the illumination at the Regional Office of Directorate General of Taxes I, East Java. The research was conducted by distributing questioners to 388 personal taxpayers of the retail traders whose using deemed profit for net profit income. The questioners were delivered using *drop-off survey* with *self-administered questioner*. A size of sample was determined using Slovin formula, drawn randomly with *Stratified Random Sampling* method. The hypotheses were tested using the correlation analysis and multiple linear regression techniques, while the data collected were processed using SPSS software.

Based on the analytical results it was found that both partially and simultaneously the Taxpayers' Cognitive Motivation, Taxpaying Awareness, Communication Used in Illumination and Benefit of Illumination were significantly and positively correlated with the interest to participate in the tax illumination, as indicated by a determination coefficient ( $R^2$ ) of 0.141. This means that any variation in Y can be explained by all independent variables at 14.1%, while the remaining accounted for by any variables beyond the model. The independent variables in the research have a small effect since the interest to engage in the illumination is not only affected by the four independent variables

but also by the interest context and taxpayer's behavior in accordance with the theory put forward by Ajzen and Fishbein (1977) in Dharmmesta (1992).

Individually the Cognitive Motivation ( $X_2$ ) possessed a correlation value ( $r^2$ ) of 0.0424, showing that the Cognitive Motivation was able to account for the Taxpayer's interest to follow the illumination at 4.24%. Similarly, the Taxpaying Awareness ( $X_2$ ) had  $r^2$  value of 0.0538 suggesting that the taxpaying awareness was able to explain the taxpayer's interest to follow illumination at 5.38%. The Communication Technique used to deliver Illumination ( $X_3$ ) had the  $r^2$  value of 0.0506, indicating that the communication could explain the taxpayer's interest to follow the illumination at 5.06%. The Benefit of Illumination possessed the  $r^2$  value of 0.0445, indicating that the benefit could explain the taxpayer's interest to follow the illumination at 4.45%.

From the discussion and conclusion the following suggestions can be made and addressed to DJP, particularly the Regional Office of Directorate General of Taxation I, East Java.

First, the DJP should be well positioned to attract the taxpayers, for example, by replacing the term "tax illumination" with "tax communication" making it more modern and not irritable for the taxpayers. Second, the internal communication should be implemented in the DJP environment due to all members of the organization performing *marketing* function. The tax officers must be well empowered in line with their technical and *public relation* capabilities. Third, the need for necessary information and easy access to it, the importance of transparent taxation and any benefit of taxpaying must be brought into existence. This is intended to create a *value* to the taxpayers. When they really believe that the illumination is beneficial for them, then the interest to follow the illumination will increase as well. Fourth, the proactive illumination must be implemented, by considering the taxpayers' leisure time. Fifth, creating a pleased atmosphere is a must, making taxpayers feel comfortable in it. Finally, some supporting facilities that are absolutely required to smoothen the illumination delivery process must be added.

Surabaya, July 2006  
Wuyung Dwi Sayekti

## ABSTRACT

The objective of the recent research is to investigate whether the taxpayer's Cognitive Motivation, Taxpaying Awareness, Communication Technique used to Deliver an Illumination and Benefit of Illumination significantly affect the Taxpayer's Interest to Follow the Illumination, both partially and simultaneously. The research was carried out at ten Tax Offices existing in the Regional Office of Directorate General of Taxes I East Java. A size of sample was determined using Slovin formula, including 388 respondents that were drawn randomly using *Stratified Random Sampling* method. The data were collected by survey and then analyzed using correlation analysis and multiple linear regression techniques. The results showed that, first, it was found that both partially and simultaneously the Taxpayers' Cognitive Motivation, Taxpaying Awareness, Communication Used to deliver Illumination and Benefit of Illumination were significantly and positively correlated with the interest to follow the illumination. Second, the cognitive motivation positively influenced the taxpayer's interest to follow the illumination. Third, the taxpaying awareness positively affected the taxpayer's interest to follow the illumination. Fourth, the way in which the illumination was communicated positively influenced the taxpayer's interest to follow the illumination. And finally, the benefit of illumination was also positively related to the taxpayer's interest to engage in the tax illumination.

**Key words:** Cognitive motivation, taxpaying awareness, communication technique used to deliver illumination, benefit of illumination, interest to engage in the tax illumination.