RINGKASAN

PENGARUH KUALITAS PEMERIKSA PAJAK, OBYEK SITA PAJAK, PEMAHAMAN PERATURAN PERPAJAKAN DAN KESADARAN WAJIB PAJAK TERHADAP PELUNASAN TUNGGAKAN PAJAK WAJIB PAJAK ORANG PRIBADI PADA KANTOR PELAYANAN PAJAK SURABAYA GUBENG

Salah satu bagian dari perpajakan yang sangat strategis untuk menunjang penerimaan negara adalah seksi penagihan, hal ini merupakan tindak lanjut dari hasil pemeriksaan yang harus diselesaikan Wajib Pajak supaya penerimaan negara dapat terpenuhi dan tunggakan pajak dapat ditekan seminimal mungkin.

Tunggakan pajak merupakan masalah yang sudah lama terjadi di Direktorat Jenderal Pajak dan ditambah lagi dengan terjadinya krisis moneter yang berkepanjangan sejak tahun 1997 sampai dengan sekarang mengakibatkan banyak Wajib Pajak tidak melunasi kewajiban pajaknya sehingga target pencairan atau pelunasan tunggakan pajak yang ditetapkan tidak dapat terpenuhi. Untuk menyesuaikan perkembangan sistem hukum nasional dan kehidupan masyarakat yang dinamis, maka Undang - Undang Nomor 19 tahun 1997 diubah menjadi Undang - undang Nomor 19 Tahun 2000 tentang Penagihan Pajak dengan Surat Paksa. Tujuan penelitian ini adalah untuk membuktikan apakah tanggapan Wajib Pajak atas kualitas pemeriksa pajak, obyek sita pajak, pemahaman Wajib Pajak akan peraturan perpajakan dan kesadaran Wajib Pajak dalam melaksanakan kewajiban perpajakannya berpengaruh signifikan terhadap pelunasan tunggakaan pajak.

Jenis data yang digunakan dalam penelitian ini adalah data primer yang diperoleh langsung dari responden (Wajib Pajak Orang Pribadi) yang mempunyai tunggakan pajak dengan terjun langsung ke lokasi Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak. Teknik analisis yang digunakan adalah Regresi Linier Berganda dengan asumsi klasik.

Hasil penelitian dengan menggunakan program SPSS membuktikan bahwa terdapat pengaruh signifikan secara simultan kualitas pemeriksa pajak (X_1), Obyek sita pajak (X_2), Pemahaman peraturan perpajakan (X_3) dan Kesadaran Wajib Pajak (X_4) terhadap Pelunasan tunggakan pajak Wajib Pajak Orang Pribadi (Y) dengan F hitung sebesar 86,011 dan tingkat probabilitas sebesar $0,000 < 0,05$. Secara parsial kualitas pemeriksa pajak (X_1) berpengaruh signifikan terhadap Pelunasan tunggakan pajak Wajib Pajak Orang Pribadi dengan t hitung sebesar 7,071 dengan probabilitas sebesar $0,000 < 0,05$, Obyek sita pajak (X_2) berpengaruh signifikan terhadap Pelunasan tunggakan pajak Wajib Pajak Orang Pribadi dengan t hitung sebesar 7.666 dengan probabilitas sebesar $0,000 < 0,05$, Pemahaman peraturan perpajakan (X_3) berpengaruh signifikan terhadap Pelunasan tunggakan pajak Wajib Pajak Orang Pribadi dengan t hitung sebesar 7,264 dengan probabilitas sebesar $0.000 < 0,05$ dan Kesadaran Wajib Pajak (X_4) juga berpengaruh signifikan terhadap Pelunasan tunggakan pajak Wajib Pajak Orang Pribadi dengan t hitung sebesar 6,701 dengan probabilitas sebesar $0,000 < 0,05$ serta kontribusi yang diberikan atau kemampuan variabel kualitas pemeriksa pajak

(X_1), obyek sita pajak (X_2), pemahaman peraturan perpajakan (X_3) dan kesadaran Wajib Pajak (X_4) mampu menjelaskan pelunasan tunggakan pajak Wajib Pajak Orang Pribadi sebesar 52,2 % sesuai dengan nilai koefisien determinasi (R^2) sebesar 0,522.

Dari hasil tersebut pihak Kantor Pelayanan Pajak Surabaya Gubeng demi terpenuhinya pelunasan tunggakan pajak Wajib Pajak Orang Pribadi diharapkan mampu 1) Meningkatkan kualitas pemeriksa pajak dengan memberikan pendidikan teknis, pelatihan dan pendidikan intensif, ketrampilan, bimbingan kerohanian di lingkungan pemeriksa pajak, 2) Mengidentifikasi kekayaan yang dimiliki oleh Wajib Pajak untuk mengantisipasi apabila Wajib Pajak berusaha menghindari tunggakan pajak dengan mengalihkan harta kekayaannya ke pihak lain, 3) Memberikan pemahaman Wajib Pajak mengenai peraturan perpajakan dengan melakukan sosialisasi penerapan peraturan dengan Wajib Pajak, memberikan penyuluhan baik secara langsung maupun tak langsung, 4) Menumbuhkan kesadaran Wajib Pajak dengan memberikan pelayanan yang prima dan selalu membina hubungan baik dengan Wajib Pajak, memberikan perhatian atas kesulitan maupun permasalahan yang dihadapi Wajib Pajak dalam melaksanakan kewajiban pajaknya khususnya melunasi tunggakan pajak.

SUMMARY

THE INFLUENCE OF THE QUALITY OF TAX INVESTIGATOR, TAX CONFISCATION OBJECT, TAXING RULES UNDERSTANDING AND TAX PAYER CONSCIOUSNESS TO THE SETTLEMENT OF TAX ARREARS PERSONAL TAX PAYER AT TAX SERVICE OFFICE IN SURABAYA GUBENG

One of several parts of taxing which is very strategic to support income of the country is claiming section, and it is the follow up of checking result which has to be settled by Tax Payer, therefore the income of the country will be fulfilled and tax arrears will be able to pressed as low as it could be.

Tax arrears is not a new problem in the Tax General Directorate. Moreover, there is a continuous monetary crisis since 1997 until today which makes Tax Payer cannot pay their tax obligation, thus the liquidation target or the settlement of tax arrears which has been determined cannot be fulfilled. In order to adjust the development of national law system and dynamic society lives, Law Number 19 Year 1997 is changed into Law Number 19 Year 2000 which concerning with Tax Claiming with Compulsion Letter. The purpose of this research is proving whether the responds of Tax Payer to the quality of tax investigator, tax confiscation object, taxing rules understanding about taxing rules and Tax Payer consciousness in fulfilling their tax obligation have significant influence to the settlement of tax arrears.

The kind of data which is used in this research is primary data which is received directly from respondents (Personal Tax Payer) which has tax arrears by come directly to the location of their Personal Tax Payer at tax service office. Analysis technique which is used in this research is Multiple Linear Regression with classical assumption.

The result of the research which use SPSS program proves that there is simultaneous significant influence of the quality of tax investigator (X_1), tax confiscation object (X_2), tax rules understanding (X_3), and tax payer consciousness (X_4) toward the settlement of tax arrears personal tax payer (Y) with F_{count} around 86,011 and probability level around $0,000 < 0,05$. Partially, the quality of tax investigator (X_1) has significant influence to the tax arrears settlement personal tax payer with t_{count} around 7,071 and probability level around $0,000 < 0,05$. Tax confiscation object (X_2) has significant influence to the tax arrears settlement personal tax payer with t_{count} around 7,666 and probability level around $0,000 < 0,05$. Tax rules understanding (X_3) has significant influence to the tax arrears settlement personal tax payer with t_{count} around 7,264 and probability level around $0,000 < 0,05$, and Tax Payer consciousness (X_4) also has significant influence to the tax arrears settlement personal tax payer with t_{count} around 6,701 and probability level around $0,000 < 0,05$. The contribution or variable ability that is the quality of tax investigator (X_1), tax confiscation object (X_2), tax rules understanding (X_3) and Tax Payer consciousness (X_4) are able to explain tax arrears settlement personal tax payer which around 52,2% based on determination of coefficient value (R^2) that is 0,522.

From above result, Tax Service Office in Surabaya Gubeng in order to perform the settlement of tax arrears personal tax payer is hopefully to be able to 1) Increase the quality of tax checking by giving technical education, training and intensive education, skills, religious guidance in the tax checking environment, 2) Identification the wealth of Tax Payer in order to anticipate whether Tax Payer try to avoid tax arrears by shift their wealth to other party or not, 3) Give explanation to the Tax Payer about tax rules by performing rules implementation socialization to Tax Payer, giving information directly or indirectly, 4) Growth Tax Payer consciousness by giving prime service and always guide good relation with Tax Payer, giving attention to every difficulty and problems which is faced by Tax Payer in fulfilling their tax obligations especially the settlement of tax arrears.

ABSTRACT

THE INFLUENCE OF THE QUALITY OF TAX INVESTIGATOR, TAX CONFISCATION OBJECT, TAXING RULES UNDERSTANDING AND TAX PAYER CONSCIOUSNESS TO THE SETTLEMENT OF TAX ARREARS PERSONAL TAX PAYER AT TAX SERVICE OFFICE IN SURABAYA GUBENG

Tax arrears is not a new problem in the Tax General Directorate. Moreover, there is a continuous monetary crisis since 1997 until today which makes Tax Payer cannot pay their tax obligation, thus the liquidation target or the settlement of tax arrears which has been determined cannot be fulfilled. In order to adjust the development of national law system and dynamic society lives, Law Number 19 Year 1997 is changed into Law Number 19 Year 2000 which concerning with Tax Claiming with Compulsion Letter. The purpose of this research is proving whether the responds of Tax Payer to the quality of tax investigator, tax confiscation object, taxing rules understanding about taxing rules and Tax Payer consciousness in fulfilling their tax obligation have significant influence to the settlement of tax arrears.

The kind of data which is used in this research is primary data which is received directly from respondents (Personal Tax Payer) which has tax arrears by come directly to the location of their Personal Tax Payer at tax service office. Analysis technique which is used in this research is Multiple Linear Regression with classical assumption.

The result of the research which use SPSS program proves that there is simultaneous significant influence of the quality of tax investigator (X_1), tax confiscation object (X_2), tax rules understanding (X_3), and tax payer consciousness (X_4) toward the settlement of tax arrears personal tax payer (Y) with F_{count} around 86,011 and probability level around $0,000 < 0,05$. Partially, the quality of tax investigator (X_1) has significant influence to the tax arrears settlement personal tax payer with t_{count} around 7,071 and probability level around $0,000 < 0,05$. Tax confiscation object (X_2) has significant influence to the tax arrears settlement personal tax payer with t_{count} around 7,666 and probability level around $0,000 < 0,05$. Tax rules understanding (X_3) has significant influence to the tax arrears settlement personal tax payer with t_{count} around 7,264 and probability level around $0,000 < 0,05$, and Tax Payer consciousness (X_4) also has significant influence to the tax arrears settlement personal tax payer with t_{count} around 6,701 and probability level around $0,000 < 0,05$. The contribution or variable ability that is the quality of tax investigator (X_1), tax confiscation object (X_2), tax rules understanding (X_3) and Tax Payer consciousness (X_4) are able to explain tax arrears settlement personal tax payer which around 52,2% based on determination of coefficient value (R^2) that is 0,522.

Keywords : The Quality of Tax Investigator, Tax Confiscation Object, Taxing Rules Understanding, Tax Payer Consciousness and Settlement of Tax Arrears Personal Tax Payer