

RINGKASAN

MODEL KINERJA BAGI PETUGAS PEMUNGUT PAJAK BUMI DAN BANGUNAN PADA DINAS PENDAPATAN DAERAH KABUPATEN MOJOKERTO

M. IWAN ABDILLAH

PBB (Pajak Bumi dan Bangunan) sebagai salah satu pendapatan tetap negara melalui pajak membutuhkan kerjasama yang sinergis antara pemerintah pusat dengan pemerintah daerah sebagai pihak yang dilimpahi kewenangan. Keberhasilan kerjasama ini akan menimbulkan akibat yang sangat diharapkan semua pihak. Keuntungan dari keberhasilan kerjasama dalam hal PBB ini, tentu saja akan dirasakan semua pihak, baik pemerintah pusat sendiri, pemerintah daerah yang mendapat tambahan anggaran dari perhitungan bagi hasil dengan pemerintah pusat serta yang pasti adalah keuntungan yang akan diperoleh oleh wajib pajak itu sendiri dalam hal ini masyarakat karena PBB sebagai dana pembangunan akan bergulir kembali yang manfaatnya akan dirasakan oleh masyarakat luas.

Tunggakan PBB di Kabupaten Mojokerto dapat diatasi apabila kinerja petugas pemungut PBB sesuai dengan porsinya. Untuk menyesuaikan kinerja petugas pemungut PBB perlu diadakanya penilaian terhadap kinerja mereka. Jika tidak ditangani dengan secara tepat, penilaian kinerja dapat menciptakan resistensi di antara para karyawan daripada memperbaiki kinerja mereka.

Orang yang bekerja dengan baik ingin selalu diketahui oleh atasannya. Karyawan ingin mengetahui seberapa bagus pekerjaan mereka dan timbal balik yang diperolehnya. Dari hasil penilaian dapat dilihat kinerja yang dicerminkan oleh karyawan. Selama ini penilaian kinerja yang umum dilakukan adalah penilaian satu arah yang artinya hanya pimpinan saja yang menilai bawahan, tetapi bawahan tidak pernah memiliki kesempatan untuk mengutarakan keinginan dan harapannya secara terbuka dalam suatu forum kepada atasannya. Padahal komunikasi dalam penilaian kinerja sangat dibutuhkan untuk membangun institusi kembali kepada tujuannya melalui model hasil dari penilaian kinerja karyawannya.

Tujuan penelitian ini adalah membuat model penilaian kinerja bagi petugas pemungut PBB di Kabupaten Mojokerto. Adapun manfaat atas dilakukannya penelitian ini adalah dengan penelitian ini, diharapkan pihak yang berkompeten dapat melakukan penilaian terhadap petugas pemungut PBB, dengan adanya model penilaian kinerja bagi petugas pemungut PBB, diharapkan penerimaan dari dana bagi hasil PBB Kabupaten Mojokerto akan mengalami kenaikan secara signifikan. Hal ini dapat mendorong semangat dan etos kerja dari karyawan, sebagai salah satu cara untuk meningkatkan kinerja aparatur pemerintah bidang pemungutan Pajak Bumi dan Bangunan, memberikan kontribusi ilmiah bagi pengembangan ilmu pengetahuan utamanya dalam ilmu Pengembangan Sumber Daya Manusia (PSDM).

Penelitian ini menggunakan jenis penelitian deskriptif kuantitatif dengan pendekatan *Management by Objective* (MBO). Setiap pemrosesan informasi dan pengolahan data dilakukan dalam suatu analisa kuantitatif melalui tahapan-tahapan MBO. Populasi pada penelitian ini adalah seluruh karyawan Dinas Pendapatan Daerah Kabupaten Mojokerto. Populasi data mencapai 148 orang. Dari jumlah tersebut ditentukan besar sampel sebesar 45 orang. Jumlah ini merupakan seluruh petugas yang mengurus PBB dan karyawan Dispenda yang memiliki tugas terkait dengan Pendapatan Daerah melalui Dana Bagi Hasil Pajak.

Kesimpulan yang dapat diambil dari hasil penilaian kinerja petugas pemungut PBB sebagai kinerja yang diharapkan adalah terdapat tiga aspek yang menjadi hasil dari penilaian kinerja petugas pemungut PBB di Kabupaten Mojokerto, yaitu kelemahan, nilai rerata dan kekuatan. Diantara ketiga aspek tersebut nilai rerata dan kekuatan dianggap memiliki potensi yang bisa dikembangkan sebagai model kinerja bagi petugas pemungut PBB. Dari hasil penelitian menunjukkan bahwa petugas pemungut PBB Kabupaten Mojokerto memiliki potensi untuk meningkatkan perolehan PBB. Model merekomendasikan kesembilan indikator sebagai kinerja yang diharapkan hasil dari FGD. Dimanfaatkan sebagai media verifikasi dan penilaian bagi perolehan PBB. Laporan kinerja yang diharapkan, meliputi abstraksi atas tujuan dan sasaran.



SUMMARY

PERFORMANCE MODEL FOR EARTH AND BUILDING'S TAX COLLECTOR OFFICIAL MOJOKERTO REGENCY AREA

M. IWAN ABDILLAH

PBB (Earth and Building's Tax) as one of state fixed income through tax need synergy cooperation between main government with area government as a parties who is given authority. The success of this cooperation will cause effect that is very expected by all sides. The benefit of this successful cooperation in this PBB matters, of course will be felt by all sides, even main government itself, district government that get additional budget from sharing calculation with main government also one things for sure is benefit will be gained by tax obligation itself in this matter because PBB as a building fund will roll back which its benefit will be felt by whole society.

PBB arrears in Mojokerto District could be overcome when performance of PBB tax collector official according to its proportion. To suit PBB tax collector official need to be held measurement toward their performance . If it is not handled precisely, performance measurement could create resistance between employee than fixing their performance .

Person who work well always wants to be known by his or her superior. Employee who wants to know how good their works and in return that they gained. From result of measurement could be seen performance that is reflected by employee. For all this time general performance measurement that is done is one-way measurement which means that only employer who judge his or her employee, but employee never have chance to say their wish and hope in open in a forum to their employer. Whereas communication in performance measurement is very be needed to build again institution to its purposes through result model from performance measurement from his or her employees.

The purposes of this research is to make performance measurement model for PBB tax collector official in Mojokerto Regency. There are benefit upon doing this research is by this research, it is expected party that competence could do measurement toward PBB tax collector official, by existence of performance measurement model, it is expected receiving from sharing benefit for PBB tax collector official will have significant increasement. This matter could push spirit and working ethos from employees, as one of the ways to increase apparatus performance government in PBB Tax Collection field, giving scientific contribution for development of its main knowledge in knowledge of Development of Human Resources (PSDM).

This research is using quantitative descriptive research type with Management by Objective (MBO) approachment. Every information and data process it is done in one quantitative analysis through MBO steps. Population at this research is entire employees of Official Income Mojokerto District Area. Data population reach 148 person. From those total it is decided sample size amount of

45 persons. This sum is entire official who is deal with District Income through Sharing Result fund of Tax Result.

The conclusion that is gained from performance measurement of PBB tax collector official is expected there are three aspect that become result of performance tax collector official in Mojokerto District, that is weakness, average marks and strength. Between those three aspect, average marks and strength is considered have potential that can be developed as performance model for PBB tax collector official in Mojokerto District. From result of the study shows that PBB tax collector official Mojokerto District have potential to increase PBB achievement. Model recommend the nine indicators as performance it is expected result from FGD. Is used as verification media and measurement for PBB achievement. Performance report is expected, include abstract of purposes and target.



ABSTRACT

PERFORMANCE MODEL FOR PBB TAX COLLECTOR OFFICIAL AT INCOME OFFICE

M. IWAN ABDILLAH

PBB arrears could be handled when performance of PBB tax collector official according to its proportion. To suit performance of PBB tax collector official need to held measurement toward their performance . If it is nont handled precisely, performance measurement could create resistance between employees rather than fixing their performance .

For all this time general performance that is done is one-way measurement which is means that only employer who judge employee, but employee never have chance to say their wish and hope in open in a forum to their employer. Whereas communication in performance measurement is very needed to build again institution for its purposes through result model from performance measurement of its employee.

The purposes of this research is to make performance measurement model for PBB tax collector official by using Management by Objective (MBO) approachment. Every information and data processing is done in quantitative analysis through MBO steps which is future-oriented.

Conclusion that could be gained from result of performance measurement PBB tax collector official as performance is expected there are three aspect that become result of performance measurement PBB tax collector official, that is weakness, average score and strength. Between those three aspect average score and strength is considered have potential that can be developed as performance model for PBB tax collector official.

Suggestion could be asked with this research is need to be held further research as an effort of PBB tax collector official model that will keep experience development from time to time.

Keywords: MBO, performance model