

## RINGKASAN

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Judul : Pengaruh Tingkat Kepuasan Atas Pelayanan Perpajakan Terhadap Tingkat Kepatuhan Wajib Pajak Orang Pribadi Pada Kantor Wilayah Direktorat Jenderal Pajak Jawa Bagian Timur I.

Penerimaan pajak di 10 KPP berdasarkan data Monografi Fiskal Kanwil DJP Jawa Bagian Timur I Tahun 2004 menunjukkan bahwa sebagian besar terealisasi dari yang ditargetkan yaitu pada tahun 2003 terealisasi sebesar 102,2 % dari yang ditargetkan, pada tahun 2004 hanya mampu merealisasikan sebesar 98,6 % dari total yang ditargetkan. Kesadaran masyarakat sebagai Wajib Pajak yang patuh sangat erat terkait dengan kualitas layanan yang diberikan oleh aparat pajak itu sendiri, kualitas pelayanan yang dapat memuaskan wajib pajak diharapkan dapat meningkatkan kepatuhan wajib pajak dalam memenuhi kewajiban perpajakannya khususnya kewajiban pembayarannya.

Peningkatan kualitas pelayanan harus disesuaikan dengan jumlah wajib pajak dan penerimaan pajaknya itu sendiri, keberhasilan Direktorat Jenderal Pajak dalam melaksanakan tugas sangat bergantung dari kemampuannya untuk dapat diterima, diakui dan dipercaya oleh masyarakat sebagai suatu organisasi yang profesional dalam menjalankan tugasnya. Salah satu langkah yang harus ditempuh adalah memberikan kualitas layanan yang mampu memberikan kepuasan bagi Wajib dan berusaha memberikan pengetahuan dan disiplin pajak yang tinggi (*tax consciousness*) kepada Wajib Pajak, sehingga dengan langkah tersebut diharapkan kepatuhan Wajib Pajak Orang Pribadi dalam melaksanakan kewajiban perpajakannya khususnya dalam membayar pajak akan terbentuk serta langkah permulaan untuk menuju ke arah pelaksanaan *self assesment* yang murni (menghitung, menyetor, dan melaporkan pajak sendiri) dapat tercapai.

Penelitian ini bertujuan untuk membuktikan pengaruh tingkat kepuasan atas pelayanan perpajakan terhadap tingkat kepatuhan Wajib Pajak Orang Pribadi Pada Kantor Wilayah Direktorat Jenderal Pajak Jawa Bagian Timur I. Jenis data yang digunakan adalah data primer yang diperoleh langsung dari responden menggunakan metode survey dengan menyebarkan kuesioner. Populasi dalam penelitian ini adalah Wajib Pajak Orang Pribadi yang efektif di Kantor Wilayah Direktorat Jenderal Pajak (Kanwil DJP) Jawa Bagian Timur I yang tersebar di 10 Kantor Pelayanan Pajak (KPP) di Surabaya yang berjumlah 36.036, sedangkan sampel yang diambil berjumlah 396 Wajib Pajak Orang Pribadi dan teknik analisis yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian dengan menggunakan analisis regresi linier berganda menunjukkan bahwa terdapat pengaruh tingkat kepuasan atas pelayanan perpajakan yang meliputi *tangible*, *responsiveness*, *reliability*, *assurance*, dan *empathy* terhadap tingkat kepatuhan Wajib Pajak Orang Pribadi Pada Kantor Wilayah Direktorat Jenderal Pajak Jawa Bagian Timur I dengan nilai F hitung sebesar 137,818 dan probabilitas sebesar 0,000.

Hasil Koefisien determinasi ( $R^2$ ) dalam penelitian ini adalah sebesar 0,639 menunjukkan bahwa variasi Y dapat dijelaskan oleh semua variabel independen didalam model sebesar 63,9 % dan sisanya dijelaskan oleh variabel diluar model. Yang berarti bahwa semua variabel bebas mampu memberikan kontribusi dalam

memberikan tingkat kepatuhan Wajib Pajak Orang Pribadi sebesar 63,9 %. Interpretasi dari persentase nilai tersebut menunjukkan bahwa semakin besar tingkat persentase tersebut apabila tingkat kepuasannya atas pelayanan jelek maka semakin besar pula persentase ketidakpatuhan Wajib Pajak Orang Pribadi dalam melaksanakan kewajiban perpajakannya, begitu pula sebaliknya semakin besar tingkat persentase apabila tingkat kepuasannya atas pelayanan yang diterima bagus maka semakin besar pula persentase kepatuhan Wajib Pajak Orang Pribadi dalam melaksanakan kewajiban perpajakannya.

Dari pembahasan dan simpulan dapat diberikan saran-saran yang ditujukan kepada Kantor Wilayah Direktorat Jenderal Pajak (Kanwil DJP) Jawa Bagian Timur I beserta jajarannya yaitu (1) Meningkatkan kualitas pelayanan perpajakan dengan cara (a) Mengutamakan keramahan, kelancaran, keterbukaan dan kejelasan dalam pemberian informasi dan pelayanan kepada Wajib Pajak Orang Pribadi, (b) Memberikan pelayanan yang mudah, tepat, cepat dan profesional, (c) Memberikan pelayanan yang adil, (d) Meningkatkan budaya kerja yang tinggi, responsive dan efektif. (2) Meningkatkan kualitas Sumber Daya Manusia. (3) Menyediakan sarana dan prasarana perpajakan yang memadai.

Surabaya, Februari 2006

Arief Gastri Tjahjono

## SUMMARY

Name Of : Arief Gastri Tjahjono (NIM : 090310577L)  
 Title : Influence Satisfaction To The Service Taxation To Storey Compliance of Personal Taxpayer At Regional Office Directorate General Lease Java Part of East I.

Acceptance of lease in 10 KPP pursuant to Monografi Fiscal Kanwil DJP Java Part of East I Year 2004 data indicating that most realization from which is targeted in the 2003 realization equal to 102,2 % from which is targeted, in the year 2004 only can realize equal to 98,6 % from totalizing which is targeted. Awareness of Society as obedient Taxpayer very hand in glove related to quality of service given by itself lease government officer, quality of service able to gratify taxpayer expected can improve compliance of taxpayer in fulfilling obligation Taxation specially obligation of its payment.

Make-Up of the quality of service have to be adapted by the amount of and taxpayer acceptance of lease of itself, efficacy Directorate General Lease in executing duty very hinging from its ability to be accepted, confessed and trusted by society as a professional organization in running its duty. One of the step which must be gone through by give the quality of service capable to give satisfaction is obliged and try to give high lease discipline and knowledge (tax consciousness) to Taxpayer, so that with the step expected by compliance of Personal Taxpayer in executing obligation taxation specially in paying lease will be formed and start step to head for pure self assesment execution (calculating, remit, and report lease alone) can reach.

This research aim to prove influence satisfaction to the taxation service to storey compliance of Personal Taxpayer At Regional Office Directorate General Lease Java Part of East I. Type by used is obtained primary data is direct than responder use survey method by propagating kuesioner. Population in this research is effective Personal Taxpayer in Regional Office Directorate General Lease (Kanwil DJP) Java Part of spread over East I in 10 Office Service Lease (KPP) in Surabaya amounting to 36.036, while taken sampel amount to 396 Personal Taxpayer and used by analysis technique is doubled linear regresi analysis.

Result of research using by doubled linear regresi analysis indicate that there are influence satisfaction of taxpayer to the assessed taxation service from tangible, responsiveness, reliability, assurance, and empathy to storey compliance of Personal Taxpayer At Regional Office Directorate General Lease Java Part of East I with f value count equal to 137,818 and probability equal to 0,000.

Result of Coefficient determinasi (R<sup>2</sup>) in this research is equal to 0,639 indicating that Y variation can be explained by all independent variable in model equal to 63,9 % and the rest explained by variable outside model. Meaning that all free variable can give contribution in giving storey compliance of Personal Taxpayer equal to 63,9 %. Intepretasi from the value percentage indicate that ever greaterly of the percentage its satisfaction storey to the bad service hence ever

greater also percentage uncompliance of Personal Taxpayer in executing obligation taxation, so also ever greater on the contrary percentage its satisfaction storey to the accepted service nicely hence ever greater also percentage compliance of Personal Taxpayer in executing obligation taxation.

From node and solution can be given by addressed suggestion to Regional Office Directorate General lease (Kanwil DJP) Java Part of East I along with overall that is (1) Improving the quality of taxation service (a) Major sociability, fluency, clarity and openness in gift of service and information to Personal Taxpayer, (b) Give easy service, precise, quickly and professional, (c) Give fair service, (d) Improve high activity culture, responsive and is effective. (2) Improving the quality of Human Resource. (3) Providing adequate taxation facilities and basic facilities

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## ABSTRACT

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Compliance of Personal Taxpayer At Regional Office Directorate  
General Iease Java Part of East I.

Effort development forwards conducted by Ditjen Iease always focussed to effort the make of service to taxpayer, this matter have impact which enough mean to reaching of burdensome acceptance goals by APBN to Ditjen Iease. Development of make of the quality service have to be adapted for the amount and taxpayer acceptance of its Iease, efficacy Directorate General Iease in executing duty very hinging from its ability to be accepted, to be confessed and trusted by society as a professional organization in running its duty. One of the step which must be gone through by give the quality of service capable to give satisfaction is obliged and try to give high Iease discipline and knowledge (tax consciousness) to Taxpayer, so that with the step expected by compliance of Personal Taxpayer in executing obligation taxation specially in paying Iease will be formed and start step to head for pure self assesment execution (calculating, remit, and report Iease alone) can reach.

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*Keywords : Storey Satisfaction to the Service Taxation, Storey Compliance of Personal Taxpayer.*