

## RINGKASAN

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 Judul : Pengaruh Variabel-Variabel Kesadaran Perpajakan Terhadap Tingkat Kepatuhan Orang Pribadi Yang Telah Dilakukan Pemeriksaan Dalam Pemenuhan Kewajiban PPN Membangun Sendiri Di Kantor Wilayah Direktorat Jenderal Pajak Jawa Bagian Timur I

Peranan penerimaan perpajakan dari tahun ketahun mengalami peningkatan yang cukup signifikan baik secara nominal maupun persentase terhadap seluruh pendapatan negara. Dalam Anggaran Pendapatan dan Belanja Negara (APBN) tahun 2002, penerimaan negara yang berasal dari pajak sebesar Rp 210,2 triliun atau sebesar 70 % dari total pendapatan negara. Sedangkan tahun 2003 adalah Rp 254,2 triliun atau sebesar 76 % dan menjadi Rp 272,1 triliun atau sebesar 78 % dalam APBN tahun 2004 (Nota Keuangan dan RAPBN 2005).

Sebagai sumber penerimaan negara yang paling dominan dan diandalkan oleh Pemerintah, peningkatan penerimaan pajak terus menerus dilakukan melalui intensifikasi dan ekstensifikasi. Dengan ekstensifikasi diharapkan semakin banyak Wajib Pajak (WP) yang terdaftar, sehingga penerimaan negara dari pajak akan meningkat. Sedangkan melalui intensifikasi diharapkan bahwa jumlah pajak yang dibayarkan oleh WP sudah sesuai dengan potensi yang seharusnya. Dengan kata lain melalui program intensifikasi akan dapat ditutup celah (*loop holes*) yang membocorkan penerimaan negara.

Salah satu jenis penerimaan pajak yang memberikan kontribusi besar bagi penerimaan pajak dalam negeri adalah Pajak Pertambahan Nilai (PPN) dan Pajak Penjualan atas Barang Mewah (PPnBM). PPN dan PPnBM sebagai pajak tidak langsung, pajak obyektif dan pajak pusat/pajak negara sejak diterapkan pada tanggal 1 April 1985, telah cukup berperan sebagai salah satu sumber penerimaan utama yang semakin meningkat jumlahnya dibandingkan dengan penerimaan negara lainnya. Sejak tahun 1995, ekstensifikasi PPN yaitu pengenaan atas kegiatan membangun sendiri bangunan permanen (PPN Membangun Sendiri) telah cukup besar memberikan kontribusi penerimaan bagi Direktorat Jenderal Pajak (DJP), khususnya Kantor Pelayanan Pajak (KPP) di Surabaya.

Namun demikian, realisasi penerimaan PPN Membangun Sendiri masih rendah jika dibandingkan dengan potensi penerimaan PPN Membangun Sendiri yang cukup besar. Hal ini dikarenakan tingkat kepatuhan WP masih rendah dalam hal pemenuhan kewajiban PPN Membangun Sendiri. Rendahnya tingkat kepatuhan WP diantaranya dipengaruhi oleh kesadaran WP dalam memenuhi kewajiban perpajakannya, disamping penegakan hukum yang merupakan dua pilar utama dalam *self assessment system yang berlaku* dalam sistem perpajakan di Indonesia.

Penelitian ini bertujuan untuk membuktikan secara empiris apakah kesadaran perpajakan yang meliputi persepsi WP, pengetahuan WP, ketentuan perpajakan, penyuluhan perpajakan dan perilaku WP berpengaruh positif terhadap tingkat kepatuhan orang pribadi yang telah dilakukan pemeriksaan dalam pemenuhan kewajiban PPN Membangun Sendiri di Surabaya.

Penelitian ini dilakukan melalui metode survey yaitu menyebarkan kuisioner kepada orang pribadi yang melakukan kegiatan membangun sendiri dan telah dilakukan pemeriksaan tahun 2004 di Surabaya.

Hasil penelitian menunjukkan bahwa persepsi WP, pengetahuan WP, ketentuan perpajakan, penyuluhan perpajakan dan perilaku WP baik secara simultan

maupun parsial berpengaruh positif dan secara statistik signifikan terhadap tingkat kepatuhan orang pribadi yang telah dilakukan pemeriksaan dalam pemenuhan kewajiban PPN Membangun Sendiri Di Surabaya.

Hasil koefisien determinasi ( $R^2$ ) dalam penelitian ini adalah sebesar 0,350 yang menunjukkan bahwa variasi Y dapat dijelaskan oleh semua variabel independen di dalam model sebesar 35 % dan sisanya dijelaskan oleh variabel diluar model. Yang berarti bahwa semua variabel independen mampu memberikan kontribusi dalam memberikan tingkat kepatuhan WP sebesar 35 %. Kecilnya pengaruh kesadaran perpajakan yang meliputi persepsi WP ( $X_1$ ), pengetahuan WP ( $X_2$ ), ketentuan perpajakan ( $X_3$ ), penyuluhan perpajakan ( $X_4$ ) dan perilaku WP ( $X_5$ ) dikarenakan masih belum optimalnya upaya-upaya yang telah dilakukan oleh DJP untuk mensosialisasikan ketentuan tentang PPN Membangun Sendiri kepada masyarakat WP, disamping penerapan PPN Membangun Sendiri yang masih menimbulkan pro dan kontra di lapangan. Materi penyuluhan perpajakan yang selama ini dilakukan lebih memfokuskan kepada pemberian informasi akan peran dan fungsi pajak bagi pembangunan nasional. Demikian halnya dengan pelaksanaan seminar-seminar perpajakan yang lebih menitikberatkan pada pembahasan intensifikasi pajak. Padahal, ekstensifikasi pajak seperti PPN Membangun Sendiri kontribusinya cukup besar dalam rangka untuk meningkatkan penerimaan negara dari sektor pajak khususnya PPN.

Dari pembahasan dan kesimpulan dapat diberikan saran-saran yang ditujukan kepada DJP, khususnya Kantor Wilayah (Kanwil) DJP Jawa Bagian Timur I yaitu (1) Agar WP memiliki persepsi positif terhadap DJP, maka DJP harus lebih meningkatkan pelayanan perpajakan termasuk kemudahan prosedur perpajakan yang berlaku sehingga dapat memberikan kepuasan kepada WP, (2) DJP harus dapat meningkatkan pengetahuan perpajakan melalui pendidikan baik formal maupun informal sehingga akan dapat meningkatkan kesadaran WP, (3) Agar ketentuan perpajakan yang berlaku dapat dipahami dan diterima oleh masyarakat WP maka ketentuan perpajakan harus dibuat dengan sederhana, adanya kepastian hukum dan yang tidak kalah pentingnya harus ada unsur keadilan serta penerapannya harus secara konsisten. Ketentuan perpajakan tentang PPN Membangun Sendiri yang pro dan kontra harus dicabut atau tidak diberlakukan lagi karena pada dasarnya bertentangan dengan filosofi dikenakannya PPN, (4) DJP harus meningkatkan kegiatan penyuluhan perpajakan karena penyuluhan merupakan kegiatan yang sangat penting dalam upaya meningkatkan kesadaran WP, (5) DJP hendaknya mengkaji beberapa perilaku WP yang mempengaruhi kepatuhan masyarakat WP, tidak hanya dengan melihat faktor budaya, sosial dan ekonomi tetapi juga mempertimbangkan faktor kepribadian dan psikologis WP, karena semuanya dapat mempengaruhi perilaku WP dalam memenuhi kewajiban perpajakannya.

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## SUMMARY

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 Title : The Effect of the Tax Awareness Variables on Tax Payers' Compliance with after Tax Audit in Influenced The Self Developing Value Added Tax at Regional Office of Directorate General of Taxation I, East Java

A role of the tax revenue from year to year undergoes an increase consistently both viewed from its nominal values and percentages of all other state's revenues. In the National Budget 2002, the state revenues from the tax amounted to Rp. 210.2 trillion or represented 70% of the total revenues. Similarly, in 2003 the tax revenues were about Rp. 254.2 trillion or 76% of the total revenues. This number still progressed to Rp. 272.1 trillion or there was an increase 78% in the National Budget 2004 (Nota Keuangan and RAPBN 2005).

As the most dominant and the reliable source of the revenues, the tax revenue is always increased through ways of intensification and extensification. The extensification suggests that the number of the registered tax payers will grow progressively, leading to the increased tax revenues in the future. Furthermore, the intensification means that the amount of the tax which the tax payers pay will be in agreement with the real potentials. Put another way, the loop holes that leak the state revenues can be closed tightly.

One of the tax revenue types contributing considerable domestic tax revenue is the value added tax (VAT) and the luxurious goods tax (PPnBM). The VAT and PPnBM as the indirect tax, the objective tax and the central/state tax has been imposed on the tax payers since April 1<sup>st</sup>, 1985. The VAT has played a very significant role as one of the main revenue sources in which it also experiences an extension in number compared with other tax revenues. Since 1995 the VAT was extensified by imposing the tax on the permanent residence self-developing tax payers (the self-developing VAT). It brought about a large revenue contribution to the Directorate General of Taxation, particularly the tax office in Surabaya.

However, the realization of the self-developing VAT is still lower in comparison with its huge potentials. This is in part due to the low compliance in associated with the self-developing tax payers. This low compliance is influenced by the tax payers' awareness in paying their tax liabilities in addition to the low law enforcement. The awareness and the law enforcement constitute two main pillars in *self-assessment system* prevailing in the taxation system in Indonesia.

The objective of the recent research was to prove empirically whether the tax payers' awareness composed of the tax payers' perception, tax payers' knowledge, taxation rules, taxation illumination and tax payers' behavior positively influenced the self-developing tax payers in Surabaya.

The data were collected through a survey method by distributing some questionnaires to individuals who developed their permanent residences by themselves. They have been surveyed in 2004 in Surabaya.

The results showed that tax payers' perception, tax payers' knowledge, taxation rules, taxation illumination and the tax payers' behavior both simultaneously and partially exerted the positive and statistically significant impacts on the self-developing tax payers' compliance.

A determination coefficient ( $R^2$ ) in the research was 0.350, indicating that a variation in Y could be explained by all independent variables within the model by 35% and the remaining was explained by several variables outside the model. This meant that all independent variables could contribute the compliance level at 35%. The small effect of the tax payers' awareness consisting of the tax payers' perception ( $X_1$ ), tax payers' knowledge ( $X_2$ ), taxation rules ( $X_3$ ), taxation illumination ( $X_4$ ) and tax payers' behavior ( $X_5$ ) might be caused by the fact that the Directorate General of Taxation has not yet undertaken optimal efforts in socializing the rules relative to the self-developing VAT to all tax payers besides the imposition of the self-developing VAT was still controversial among tax payers. In addition, the taxation illumination so far mainly emphasized the information granting about role and function of the tax for a national development. Similarly, some seminars on taxation were merely focused on discussion of the tax intensification. In fact, the tax extensification such as the self-developing VAT contributed a very large number of revenues with a view to expanding the state revenues from the tax sector, especially VAT.

From the research results and its conclusion, some suggestions were made to the Directorate General of Taxation, particularly the Tax Office I, East Java. First, in order that the tax payers have a positive perception toward the Directorate General of Taxation, this tax institution must improve its service, including simplicity in the taxation procedures, bring about a satisfaction for the tax payers. Second, the Directorate General of Taxation must sharpen its knowledge and views on taxation through formal and informal education. Hopefully, their improved knowledge will enhance the tax payers' awareness. Third, in order that the taxation rules can be understood and well accepted by the tax payers, the rules must be arranged and developed in simply way, allowing the tax payers to understand them easily which is supported by the legal certainty (the strong law enforcement), fair and consistent application. An application of the controversial rules as regards the self-developing VAT must be dictatorial or not obtain again because at foundation contradiction with philosophy be touched the VAT. Fourth, the Directorate General of Taxation must pay a more attention to the tax illumination since it is very vital attempt in improving the tax payers' awareness. Finally, the Directorate General of Taxation must perform a study of the tax payers' characteristics that are affecting their behaviors. It should not only see the cultural, social and economic factors but also take into consideration of the personality and psychological factors of the tax payers, because all of these factors can significantly influence the tax payers' compliance.

Surabaya, Januari 2006  
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## ABSTRACT

### **The Effect of the Tax Awareness Variables on Tax Payers' Compliance with after Tax Audit in Influenced The Self Developing Value Added Tax at Regional Office of Directorate General of Taxation I, East Java**

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The objective of the recent research was to find out the effect of the tax awareness variables on the self-developing tax payers' compliance. The data were collected through a survey method by distributing some questionnaires. The data were analyzed making the use of the multiple linear regression method. In the research, the dependent variable (Y) included the tax payers' compliance while the independent variables consisted of the tax payers' perception ( $X_1$ ), tax payers' knowledge ( $X_2$ ), taxation rules ( $X_3$ ), taxation illumination ( $X_4$ ) and tax payers' behaviors ( $X_5$ ). The results showed that the tax payers' awareness in simultaneous way produced the positive and statistically significant effects on the tax payers' compliance. In addition, the tax payers' perception, tax payers' knowledge, taxation rules, taxation illumination and the tax payers' behaviors partially exerted the positive and statistically significant impacts on the self-developing tax payers' compliance.

Key words: the tax payers' perception, tax payers' knowledge, taxation rules, taxation illumination, the tax payers' behaviors and tax compliance

