

ABSTRAKSI

PENGARUH PENERAPAN SISTEM ADMINISTRASI PERPAJAKAN MODERN TERHADAP KEPATUHAN WAJIB PAJAK PADA KANTOR PELAYANAN WAJIB PAJAK BESAR I DAN II

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Penerapan Sistem Administrasi Perpajakan Modern merupakan salah satu agenda utama dalam Blue Print Kebijakan Direktorat Jenderal Pajak Tahun 2001-2010. Sejalan dengan hal tersebut, dibentuklah Kantor Wilayah (Kanwil) dan Kantor Pelayanan Pajak (KPP) Wajib Pajak Besar yang secara khusus menangani administrasi perpajakan Wajib Pajak besar badan tingkat nasional dengan kriteria peredaran usaha, pembayaran pajak, atau jumlah tunggakan pajak yang terbesar.

Penelitian ini merupakan hasil replikasi sebagian dari penelitian yang dilakukan oleh Chaizi Nasucha (2004). Penelitian ini bertujuan untuk menguji apakah ada pengaruh antara penerapan Sistem Administrasi Perpajakan Modern yang meliputi modernisasi struktur organisasi, modernisasi prosedur organisasi, modernisasi strategi organisasi, dan modernisasi budaya organisasi terhadap kepatuhan Wajib Pajak pada KPP Wajib Pajak Besar I dan I di lingkungan Kanwil Direktorat Jenderal Pajak Wajib Pajak Besar.

Pengujian hipotesis dilakukan pada 62 responden Wajib Pajak di KPP Wajib Pajak Besar I dan II. Metode yang digunakan untuk menguji pengaruh secara parsial dan simultan antara subvariabel penerapan Sistem Administrasi Perpajakan Modern (modernisasi struktur organisasi, prosedur organisasi, strategi organisasi, dan budaya organisasi) terhadap kepatuhan Wajib Pajak (aspek yuridis, psikologis, dan sosiologis) adalah regresi linear berganda (multiple linear regression).

Hasil penelitian ini menunjukkan bahwa secara parsial, subvariabel modernisasi struktur organisasi yang paling berpengaruh positif dan signifikan terhadap variabel kepatuhan Wajib Pajak. Kemudian diikuti modernisasi strategi organisasi, prosedur organisasi, dan yang terakhir budaya organisasi. Secara simultan, keempat subvariabel penerapan Sistem Administrasi Perpajakan Modern juga memiliki pengaruh positif dan signifikan terhadap kepatuhan Wajib Pajak di KPP Wajib Pajak Besar I dan II.

Kata Kunci : *Penerapan Sistem Administrasi Perpajakan Modern, Modernisasi Struktur Organisasi, Modernisasi Prosedur Organisasi, Modernisasi Strategi Organisasi, Modernisasi Budaya Organisasi, Kepatuhan Wajib Pajak*

ABSTRACT

IMPLEMENTATION EFFECT OF MODERN TAX ADMINISTRATION SYSTEM AGAINST TAXPAYERS COMPLIANCE IN LARGE TAXPAYERS OFFICE I AND II

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The Implementation of Modern Tax Administration System is one of main schedule in Blue Print of Tax General Directorate Policy 2001-2010. In line of that policy, District Office (Kantor Wilayah, Kanwil) and Taxpayers Office (Kantor Pelayanan Pajak, KPP) is formed in order to handle Indonesia's biggest Taxpayers, and the criteria are business cycle, tax payment, or the biggest tax outstanding.

This research is as the result of partially replication of research that is held by Chaizi Nasucha (2004). The aims of the research are to investigate the impact of Modern Tax Administration System Implementation, that are organization structure modernization, organization procedure modernization, organization strategy modernization, and organization culture modernization against Taxpayers compliance to Large Taxpayers Office I and II in Big Taxpayers District Office of Tax General Directorate.

This hypothesis investigation use 62 tax payer respondents in Large Taxpayers Office I and II. Method that is used to investigate partially and simultaneously between subvariable of Modern Tax Administration System Implementation (organization structure modernization, organization procedure modernization, organization strategy modernization, and organization culture modernization) against Taxpayers compliance variable (juridical, psychological, and sociological aspects) is multiple linear regression.

The result shows that partially subvariable of organization structure modernization have significant positive impact toward variable of Taxpayers compliance. Followed by organization strategy modernization, organization procedure modernization, and the last is organization culture modernization. Simultaneously, the fourth of subvariable Modern Tax Administration System Implementation have positive and significant impact against Taxpayers compliance in Large Taxpayers Office I and II.

Keywords : The Implementation of Modern Tax Administration System, Organization Structure Modernization, Organization Procedure Modernization, Organization Strategy Modernization, Organization Culture Modernization, Taxpayers Compliance