

Pengaruh sosialisasi oleh Ditjen Pajak terhadap kepatuhan wajib pajak pada KPP Jakarta Kemayoran = The influence of socialization by directorate general of taxes through tax payer complicate at Jakarta kemayoran

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Abstrak

Government funding target from tax sector is increasing year by year, making the Directorate General of Taxes (DGT) do more effort to fulfill the given target. In 2001 the DGT brought out blue print of administration tax reform for middle time, which one of the program is increasing voluntary tax compliance. The program is done through socialization activities, education and taxes service development.

This research accentuated to socialization activities as an effort to give tax knowledge. Doing voluntary tax compliance could be success but from self-assessment system activities. One of socialization types is to give knowledge of taxes.

Chief of the DGT Poernomo to chief consulting of taxes office in meeting at Jakarta said, "...under self assessment system task of the DGT was to give socialization, servicing and controlling which is advance by socialization. Without tax basic knowledge tax payer could have difficulties to fulfill tax obligation. Socialization needs facilities such as family, school, social society, occupation and mass media.

The socialization through mass media could be called as publication. Publication is from latin language that means bringing government information to public. Publication is part of mass communication. Socialization and publication are information bringing, so this research conducts the communication to explain how to do socialization. Communication explains such as how to bring good information, using media, etc.

Voluntary tax compliance as Salamun said started from counting, collecting, paying and reporting. There are 3 main feature approaches to increase voluntary tax compliance (1) classical approach, (2) soft approach, and (3) other approach. Socialization is one type of soft approaches.

The aim of this research is to know how the influence of socialization by DGT through tax payer compliance at DTO of Jakarta Kemayoran. The population at DTO of Jakarta Kemayoran is 18.510 tax payers. Sample comes from Yamane method is 392 tax payers, dividing into 165 corporate tax payers and 227 individual tax payers. Sampling technique uses accidental sampling. Data is analyzed by Product Moment Correlation.

The result points out that the influence of socialization through compliance is 10,4% for corporate tax payers and 8,3% for individual tax payers. Interview with the chief, managers and having internal data DTO of Jakarta Kemayoran points out that audit and collection are giving 11% influence, the rest could be the other factors.

Socialization can be a continuing process for that DGT much more effective if do day by day and involving participation of public central person , religious group, district government, Non Government Organization (NGO), university and other parties which conform in blue print administration reform at 2001.