

## Pengaruh program pelayanan perpajakan terhadap kepatuhan perpajakan wajib pajak badan di wilayah kerja kpp Jakarta Cempaka Putih

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### Abstrak

<i>Milka Casanegra denotes that "Tax Administration is Tax Policy". It means tax administration dictates tax policy (Brooks). The developed as well as developing countries have the same challenges in improving tax compliance to increase their revenue capacity; and for that purpose tax reform will be a mantra of tax modernization. The objective of tax reform is different between developing countries and developed countries. For the latest, beside to respond the increased market economy the tax reform is aimed to improve the number of taxpayers.

Tax reform in Indonesia launched in 1983 characterized by the application 'of the self assessment system in its tax regime. Citing the Gillis's, Gunadi says that the tax reform in Indonesia is phenomenal and monumental because it not only has the clear goals for improving tax administration and facilitating taxpayers compliance but also will be the road to create the tax voluntary compliance in the future. Directorate General .of Tax (DGT) as the tax authority in Indonesia envisages being a public service model that operates the world class tax system and management. Achieving that vision, DGT formulated-the-Medium-term-Tax Reform Policy (3-5 years) in 2001 which, amongst other, placed the attention on taxpayer service programs, i.e. The Tax Service Improvement Program and The Development of Excellent Service Program. In short, these programs focused on accessibility improvement for the taxpayers to report, update, pay, consult, get assistance, and gain information about tax. This will be achieved by the development of the office automation, creation of advanced multimedia access, and improvement of the service capacity of their human resources.

The interesting question is to which extend those taxpayers service programs.have made impact on taxpayers compliance? The central focus of this thesis tries to answer this issue. However, due to the complexity of the compliance matter, this study has several limitations such as (i) the unit analysis is narrowed only to one local tax office (Kantor Pelayanan Pajak 1KPP), (ii) the respondents are limited only for the corporate-type taxpayers, (iii) the data used is cross-section instead of time series, and (iv) the model excludes other important determinants that reflect the enforcement approaches such as tax audit, effectiveness of sanction, and tax automation as well.

The theories used to construct the research model are (i) Theory of Tax Compliance, (ii) Theory of Service Quality, and (iii) other contemporary study in the public administration. Research conducted by Price Waterhouse which measured the impact of IRS's Taxpayers Assistance Program to the level of tax compliance in 1989 concluded that the program plays significant role in improving taxpayers compliance. Studying several researches that developed the tax compliance measurements, this study adopts the Adam Forest's qualitative indicators, i.e. both (i) the occurrence of overstating the cost, and (ii) the occurrence of

concealing the income by taxpayers. The measurements of service quality used in this study are combination of the service quality indicators developed by Parasuraman and the service quality principles remarked by David Osborne.

The methodology employed in this study is social research. Data collected by using questionnaire instruments, and treated as quantitative (interval). Beside descriptive analysis, this study also uses statistical analysis (multivariate analysis) to conclude the degree of causal-effect between the quality service in the programs and the compliance. All data processing uses SPSS release 10.

The study concludes that (i) there is correlation between the tax service quality in the programs and the level of taxpayers compliance. However, the regression model shows that the service quality variables are not strongly able (only 25,61%) to explain the degree of compliance as reflected in the low value of determination coefficient ( $R^2$ ), (ii) the model expresses that there are three service quality measurements which have significant influence to the tax compliance, i.e. (a) the physical appearance of tax-office building, (b) the fairness of tax officers in servicing, and (c) the simple implementation of service procedures. The low  $R^2$  mentioned above reflects the weakness of Taxpayers Service Program in affecting taxpayers compliance. However, as argued by Gill, the tax reform demands a comprehensive tax policy instruments. Taxpayers service is only a part of strategy to raise tax compliance beside other vast activities such as tax campaign, tax education, etc. Meanwhile, another strategy is aimed to eradicate the noncompliance taxpayers by enforcement activities e.g.: tax auditing, sanction fostering, administration automation, etc. Therefore, this study suggests the further study might take into account those important activities in the analysis model in order to obtain the clearer picture on how to increase taxpayers compliance.