

Analisis pengaruh pelaksanaan penyanderaan (gijzeling) dan pelayanan aparat pajak terhadap kepatuhan wajib pajak pada Kantor pelayanan pajak di wilayah Jakarta Selatan = Analysis of imprisonment for debt (gizeling) and tax personel services against taxpayer obedience at tax office service in south Jakarta region

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Abstrak

The purpose of imprisonment for debt (gijzeling) against tax payer is to reduce the tax delinquent in general and big tax delinquent in special, beside that also to improve the tax obedience for tax payer, to improve the justice in tax collection and to conduct reward and punishment in the implementation of tax, consistently.

In this research will be tested the influence of implementation of imprisonment for debt (gijzeling) and tax officer services to the obedience of tax payer at the tax office of South Jakarta, as well as collectively or partially.

This research use the survey method, by distributing the questionnaire to the Tax Payer at the ten Tax Offices, Municipality of South Jakarta. Sample collecting method used is nonprobability sampling, that is incidental sampling technique collected data analysis with double regresion.

Based on the data analysis collected it is found that there is positive effect and significant from variable of implementation of imprisonment for debt (gijzeling) and and tax officer services to the obedience of tax payer at the tax office of South Jakarta. In this case the implementation of imprisonment for debt (gijzeling) has more positive influence than tax officer services.

Based on the above research result, it is recommended for the next research to test other variables which supposed influencing to the variables of tax payer obedience. Other variables to be tested among others: Directorate General of tax service procedure, application of information technology, tax tariff etc. Practice recommendation for

Directorate General of Tax, because both coeficien variables are not quite different, so that Tax Officer services need to be improved in order to increase the Tax Payer obedience.

Meanwhile, the effort to increase the tax officer service can be done by showing the strong commitment in order to assist Tax Payer to comply with their liabilities, to meet their work target according to the work demand, to improve the competency in order to furnish the information needed by Tax Payer and work environment change at the Directorate General of Tax which arises the image of professional.