

Strategi peningkatan kepatuhan pajak penghasilan wajib pajak orang pribadi untuk meningkatkan penerimaan pajak: studi kasus di KPP Jakarta Cengkareng

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Abstrak

Set of problems in this thesis are, how does strategy of increasing the obedience of personal tax payers to increase income tax revenues at KPP Jakarta Cengkareng, what does strategy that has been using at KPP Jakarta Cengkareng has reached target of tax revenues planning, what constraints that has been facing to increase personal tax payers to reach target of revenues planning at KPP Jakarta Cengkareng.

Research in this thesis uses descriptive analysis method with qualitative approach on the study of policy. Technique on data collection is in the form of book and field study and through depth interview with related parties.

The research results in a summary, which implies that according to increase personal income tax, KPP Jakarta Cengkareng uses to the front integration strategy, market penetration strategy, market development strategy, and product development strategy. To increase new tax payers, KPP Jakarta Cengkareng uses market development strategy, through extensification activities like canvassing, tax payers operation and information instrument data. To the front integration strategy involve increasing of supervision to tax payers so increase that tax revenues at KPP Jakarta Cengkareng. Along with the application of this strategy, KPP Jakarta Cengkareng uses supervision to tax payers, pressing a claim of tax, and law enforcement. Market penetration strategy is one of strategy that is concentrated various efforts to increase tax payers obedience to increase tax revenues at KPP Jakarta Cengkareng. Meanwhile the application of this strategy uses intensification strategy. Product development strategy aims to increase personal income tax revenues at KPP Jakarta Cengkareng through increase or modify products or services, like giving service and illumination to tax payers_ Based on data, personal income tax revenues planning that can be realized by KPP Jakarta Cengkareng has been succeed because realization of personal income tax revenue in 2005 about 97,6%. According to writer opinion, there are 6 (six) factors to increase personal income tax at KPP Jakarta Cengkareng among others are: revenues planning, tax service office (KPP), procedure, strategy, tax payers, and tax payers obedience. KPP Jakarta Cengkareng faces constraints to optimally personal income tax imposition, consist of number of human resources at KPP Jakarta Cengkareng is not proportional with the area of KPP Jakarta Cengkareng, lack of infrastructure at KPP Jakarta Cengkareng to support operational activities, lack of tax payers awareness and obedience to implement tax regulation, and lack of tax payers data collection.

Preferably, KPP Jakarta Cengkareng gives suggestion to Directorate General of Taxation to increase number of human resources at KPP Jakarta Cengkareng with professionals and top human resources to support operation activities in KPP so maximize that revenues KPP Jakarta Cengkareng should be divided into some KPP because, area of KPP Jakarta Cengkareng so wide and KPP can maximize supervision and build to tax

payers. Preferably to supervise all tax payers because, according to writer monitoring, KPP Jakarta Cengkareng only supervise to tax payers who has big contribution like determining STP to 100 tax payers and another 100 tax payers. Along with law enforcement, determining STP is conducted to tax payers who hasn't filled taxation obligation as tax regulation. To increase knowledge and comprehension of tax regulation for tax payers and fiscus at KPP Jakarta Cengkareng.

To increase knowledge and comprehension in system and procedure of taxation, KPP Jakarta Cengkareng gives illumination to his employee through training, so increase better services to tax payers. Illumination to tax payers is going continue and consistent with direct and indirect methods. Direct method activities to tax payers hasn't reached target because, according to writer monitoring illumination method has been doing at beginning of fiscal year, in third month preferably illumination activities conduct every two months in a year and be conducted in potential public places like shopping center, malls, political district administrative by lurah. It's necessary to modernize all infrastructure that has been available in KPP are minus, like broken printers, out of orders computers, etc, that has hampered activities of fiscus to gives services to tax payers and reach revenues target that has given to KPP Jakarta Cengkareng.