

Analisis kompensasi, kode etik dan kualitas pelayanan di Kantor Pelayanan Pajak Pratama Jakarta Gambir Empat

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Abstrak

Permasalahan yang mendasar dalam modernisasi organisasi pajak, dengan adanya sistem kompensasi baru dan penerapan kode etik, apakah dapat mengubah pola pikir dan perilaku PNS yang selama ini identik dengan praktik-praktik tidak sehat seperti KKN. Apakah terdapat perbedaan menyangkut kualitas pelayanan yang menjadi tugas utama pegawai pajak selama 2 tahun masa modernisasi di KPP Pratama Jakarta Gambir Empat. Tujuan utama penelitian adalah untuk memberikan penjelasan tentang kompensasi dan kode etik dan perbedaan yang dapat diberikan kedua hal tersebut pada kualitas pelayanan serta memberikan pemahaman mendalam terhadap pegawai mengenai masalah kompensasi dan kode etik serta melakukan perbandingan antara teori yang ada serta fakta yang berlaku sebenarnya.

Metode penelitian yang digunakan adalah metode kualitatif dengan mengedepankan analisis mendalam yang didapat dari wawancara narasumber terhadap kuesioner mengenai kompensasi dan kode etik yang telah disebarkan terdahulu. Penelitian ini menggunakan dua jenis data yaitu data kuantitatif yang berasal dari penyebaran kuesioner yang ditujukan terhadap pegawai KPP Pratama Jakarta Gambir Empat dengan kriteria sample purposive yaitu pegawai yang terlibat langsung dengan Wajib Pajak dalam memberikan pelayanan, sehingga didapat sampel sebanyak 81 orang pegawai dan data sekunder dari jawaban 522 responden terhadap kuesioner dari penelitian yang dilakukan oleh Bidang Penyuluhan, Pelayanan dan Hubungan Masyarakat Kantor Wilayah DJP Jakarta Pusat mengenai kualitas pelayanan di KPP Pratama Jakarta Gambir Empat. Data lainnya adalah data kualitatif yang didapat dari hasil wawancara mendalam dengan narasumber yang terdiri dari 4 orang aparat pajak dan 3 orang Wajib Pajak mengenai persepsi mereka tentang kompensasi, kode etik dan kualitas pelayanan. Dasar teori yang dipergunakan untuk mengkaji masalah kompensasi adalah yang diutarakan oleh Salt (1994) yaitu sistem penggajian dibuat bukan hanya untuk mencapai efisiensi yang lebih besar tetapi juga untuk menumbuhkan semangat para pegawai untuk lebih profesional dalam memberikan pelayanan. Untuk teori kode etik digunakan teori oleh Tampoe (1994) yang menyatakan bahwa kode etik dan moral dari pelayanan publik, membentuk nilai-nilai yang diharapkan dari suatu pekerjaan dan mempengaruhi bentuk dan cara pekerjaan itu dilakukan. Hasil penelitian melalui distribusi frekuensi jawaban responden terhadap kuesioner kompensasi adalah terdapat ketidakadilan dalam berbagai aspek kompensasi yaitu keadilan berdasarkan daerah tempat unit kerja, beban kerja, pengalaman kerja, dan kinerja yang dihasilkan. Hasil penelitian melalui distribusi frekuensi jawaban responden terhadap kuesioner kode etik adalah terdapat keraguan responden terhadap pengawasan pelaksanaan kode etik, baik yang dilakukan oleh atasan maupun Badan Independen, dan masalah efektivitas peran Komisi Kode Etik. Data sekunder yang dipakai dari kuesioner kualitas pelayanan adalah pelayanan telah memenuhi aspek kualitas dilihat dari semua indikator pelayanan kecuali terkait indikator reliability mengenai masalah sarana pengaduan.

Hasil penelitian di atas kemudian dianalisis lagi dengan menggunakan hasil wawancara mendalam dengan narasumber mengenai persepsi tentang kompensasi, kode etik dan kualitas pelayanan yang didapat oleh

Wajib Pajak. Hasil wawancara mendalam menunjukkan bahwa bagi Wajib Pajak terdapat peningkatan kualitas pelayanan dibandingkan sebelum modernisasi terutama dalam masalah pemberian hadiah kepada pegawai pajak, kecepatan pelayanan, sikap ramah dan sopan santun, kemampuan dan penguasaan peraturan serta penampilan ruang pelayanan yang semakin baik dan rapi. Masih adanya ketidakpuasan terhadap kurangnya fasilitas pendukung kantor serta miskomunikasi dengan pegawai pajak akan dijadikan saran perbaikan. Bagi pegawai sendiri, penambahan kompensasi menjadikan kebutuhan hidup terpenuhi sehingga kualitas kerja juga akan meningkat, dan penerapan kode etik dipandang perlu sebagai pedoman dan rambu-rambu yang membatasi perilaku pegawai sehingga dengan sendirinya akan memperbaiki kualitas pelayanan kepada Wajib Pajak.

.....The fundamental issue in the modernization of tax service organization in Indonesia, along with improvement in compensation system and code of ethic for the employees, can be put into these questions: How effective are these new components in changing the employee's way of thinking and behave, to change unhealthy practices among them, such as KKN (corruption, collusion, and nepotism). After two years of modernization process among the employees, is there any significant difference in relation to the quality of service among the Small Tax Office employees of Jakarta Gambir Four. The main objective of this research is to explain the modified compensation and code of ethic among the tax office employees, and how much those two may affect the quality of tax service to the public, as well as how much those employees understand about modernization concept in the two components, with some analysis of relevant theories in comparison with what is actually going on.

Our method of research shall be qualitative, by stressing on some in-depth analysis on results of interviews with some source persons and questionnaires about compensation and employment code of ethic previously distributed among the employees of the tax office. Our primary quantitative data consists of questionnaires results from 81 employees of the Small Tax Office of Jakarta Gambir Four as respondents to the questionnaire. For secondary quantitative data consists of questionnaires results from 522 taxpayer from survey that has been given by Tax Socialization, Service and Public Relation, Area Tax Office of Central Jakarta, in relation to the said tax office. To further validate the analysis, we also conducted in-depth interview with 4 tax office staff and 3 public taxpayers, to find out their perceptions on the compensation system, code of ethic regulation and the quality of service among the tax office employees. Some theories were exploited as basis for analysis of job compensation among the tax office employees; such as Salt (1994) who wrote that compensation system is not merely created for higher work efficiency but also to boost up morale and work spirit among the employees, driving them to be more professional in delivering the service. We utilize the code of ethic theory formulated by Tampoe (1994) which basically stated that code of ethic and moral among public service workers should target at establishing values of what is expected from the job, and should be able to affect the format and the way such job is conducted. In brief, feedback from the questionnaire showed to us that, based on similar answer to particular question, the compensation system currently applied in the tax office is considered by many as unfair; incapable to evenly distribute the compensation based on workload, place of work (working unit), work experience, and performance. From the code of ethic part of the questionnaire, many expressed their uncertainty on the supervision of implementation of such values at workplace, both to be conducted by their superiors or independent oversight board. They also question the effectivity of the role of the Code of Ethic Commission in the organization. From the quality of service aspect, most of the respondents confirmed that the quality of tax service is up to the expected level, seen from all measurement indicators, except for reliability indicator

related to complaint handling system.

The said result from the questionnaire was further analysed and compared to result from indepth interview. Still on the same topics, the interviews dug deeper into individual perception on the compensation system, employment code of ethic and the quality of service among the employees of the tax office; to include some opinions from public taxpayer. In general, they confirmed that improvement in the quality of tax service is apparent; in particular on how the tax office staff deals with gifts/gratification, hospitality and the speed of service, as well as improved service attitude among the front-row officers, along with some physical improvement in the service office themselves. Some minor dissatisfactions were addressed to lack of support facility in the tax office, and miscommunication among the officers, which shall be targetted for the next improvement. In the eye of the tax office staff themselves, improvement of compensation helps them to improve their welfare, and thus it affects their quality of work, whereas implementation of the improved code of ethic regulation is seen as necessary to serve as guidance among the staff, and eventually enhance the quality of service to taxpayers as well.