

## Implikasi penerapan "wajib pajak patuh" di lingkungan KPP Pratam Jakarta Palmerah

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### Abstrak

From the Indonesian new Tax Law point of view, to pay tax was interpreted as 'an obligation' as well as 'a right' of every citizen. Nevertheless, it was no doubt that good organizational structure; effective administration depended on the skills, integrity, commitment and good relationship between the tax officials and Taxpayer's. For most Taxpayer's individually or privately paying tax was seen as a burden and to increase Tax Compliance, the Government regulation and other measures, tax system and procedures needed to be reformed from time to time due to decreasing cost, complaints, lower administration and compliance cost, minimizing tax avoidance and to increase tax compliance.

There should be serious efforts from the government to gain in the degree of tax awareness and compliance; therefore, some factors have to be considered: (1) tax rate; (2) form of regulations that should be simple, understandable, and also purpose of tax imposed, (3) capable to serve for the satisfaction of public wants. Self Assessment was the tax system applicable in Indonesia, in which as the real consequence, the Tax Compliance used to fill in the SPT by them correctly and on time. Interesting measures have to be applied for Taxpayer's completed their obligation promptly: (1) A reward to the Taxpayer's who has completed their obligation promptly in which they then deserved to entitle as 'A Golden Taxpayer', and that a primarily tax refund would be of their beneficial for this attitude, (2) Incentives that forced the Taxpayer's to complete their duty, (3) penalties or punishment that was also an element of tax consciousness, (4) intensification of the tax education and information campaign by all sectors of the economy publicly or privately. As already known the Tax Law in Indonesia that was only be reformed in 1920 and 1983, 1994, 1997, 2000 and 2007, although anticipated the spirit of 'unification principle', under which all Taxpayer's were treated alike, it should be said that less attention was given to the individual Taxpayer's .

The purpose of the research was to know the implications of the reward policy, including problems and efforts of Taxpayer's to be entitled as 'A Golden Taxpayer' at KPP Pratama Jakarta Palmerah. The research method was descriptive; the research was described accurately using library research, hypothesis, sources/key informants as well as field research. The approach used in this research is qualitative approach. The research type was descriptive in which the writer gave a detail description in using the existing information. The data collection technique was by reading the literature, focusing on observation and interview. The interview was held with the Tax Government Institution, Tax Expert and the Taxpayer's itself.

In conclusion, reward did not improve the Taxpayer's Compliance at KPP Pratama Jakarta Palmerah, compared to the grant of tax penalty or punishment, an effectiveness of the control and campaign held by the authorities. Another problems faced by the private tax compliance to became as a Golden Taxpayer caused

by the aggregate amount of fees paid for penalty, and that many Taxpayer's allege did not understand the meaning of many terms of the existing regulation and policy, and lastly, since the individual tax compliance had a very limited criterion to pay the amount according to the fiscal policy. My recommendation to this research were: (1) the tax system would force the Taxpayer's to complete their obligation, (2) the reward given to Taxpayer's should have an additional benefit and applied to all type of Taxpayer's, (3) the criterion applied should be equal and legal certainty.to all Taxpayer's.