

# Praktik pungutan liar oleh oknum anggota Satuan Lalu Lintas Polri di Kantor Bersama Samsat sebagai State Based Authority Crime = Facilitation Payments by Members of Traffic Police in Kantor Bersama Samsat as State Based Authority Crime

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## Abstrak

[<b>ABSTRAK</b><br>

Tugas Karya Akhir ini membahas tentang praktik pungutan liar yang dilakukan oleh oknum anggota Satuan Lalu Lintas Polri di Kantor Bersama Samsat yang penulis nilai sebagai State Based Authority Crime. Tulisan ini menggunakan data sekunder yang berasal dari penelitian-penelitian yang terdapat dalam skripsi ataupun artikel-artikel jurnal. Serta tidak lupa juga artikel pemberitaan online. Tulisan ini menyimpulkan bahwa, wajib pajak juga memiliki peran yang cukup besar dalam mendorong terjadinya praktik pungutan liar di Kantor Bersama Samsat. Selain itu, terdapat tiga aspek yang melatarbelakangi oknum petugas melakukan praktik pungutan liar, yaitu aspek motivasi, rasionalisasi, dan adanya kesempatan. Sebagai mekanisme pertahanan diri, terdapat lima teknik netralisasi yang dijadikan oknum petugas sebagai dalih atau pembenaran akan praktik ilegalnya tersebut, yaitu : denial of responsibility, denial of injury, denial of victim, condemnation of the condemners, dan appeal to higher loyalties.

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<b>ABSTRACT</b><br>

This paper discusses about the practice of facilitation payment committed by unscrupulous members of Traffic Police in Kantor Bersama Samsat which assessed by author as State Based Authority Crime. This paper uses secondary data derived from previous studies, include thesis or international journal articles, also taken from online news articles.

This paper concludes that the taxpayer also has a considerable role in encouraging the practice of facilitation payment in Kantor Bersama Samsat. In addition, there are three aspects underlying the administration officers to do the facilitation payment, there are motivation, rationalization, and opportunity. As a defense mechanism, there are five techniques of neutralization that serve as a pretext or a self-defense mechanism from unscrupulous members of Traffic Police in Kantor Bersama Samsat, there are denial of responsibility, denial of injury, denial of victim, condemnation of the condemners, and appeal to higher loyalties.;This paper discusses about the practice of facilitation payment committed by unscrupulous members of Traffic Police in Kantor Bersama Samsat which assessed by author as State Based Authority Crime. This paper uses secondary data derived from previous studies, include thesis or international journal articles,

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