

Analisis kinerja administrasi pajak pada Direktorat Jenderal Pajak menggunakan indikator tax administration diagnostic assessment tool (TADAT) = Analysis of tax administration performance on directorate general of taxation based on tax administration diagnostic assessment tool (ADAT) indicators

Wishnuaji Widyatomo, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20457385&lokasi=lokal>

Abstrak

Direktorat Jenderal Pajak telah melakukan berbagai upaya agar dapat menjalankan tugasnya dengan baik tetapi tetap saja target penerimaan pajak yang beberapa tahun terakhir tidak tercapai serta tax ratio Indonesia yang masih cukup rendah dibandingkan dengan negara ASEAN lainnya. Hal tersebut menjadi urgensi tujuan penelitian yaitu menganalisis kinerja administrasi pajak pada DJP berdasarkan indikator kompeten, Tax Administration Diagnostic Assessment Tool TADAT. Penelitian dilakukan secara kuantitatif dengan teknik pengumpulan data berupa wawancara dan survei.

Analisis fokus pada lima dimensi yaitu dimensi integritas basis data WP yang terdaftar, dimensi penunjang kepatuhan sukarela voluntary compliance, dimensi ketepatan pelaporan SPT, dimensi ketepatan pembayaran pajak, dan dimensi efektivitas penyelesaian sengketa pajak. Berdasarkan hasil penelitian, penilaian keseluruhan dimensi menggunakan kriteria TADAT memperoleh nilai yaitu 2,65 skala 1-4 atau 66,25. Hasil survei opini WP dan konsultan pajak terkait dimensi yang sama menunjukkan nilai 4,01 skala 1-6 atau 66,83 yang termasuk dalam kategori cukup baik.

.....Directorate General of Taxation has made various efforts in order to carry out their duties properly, however target tax revenue in last few years is not achieved and tax ratio of Indonesia is still quite low compared to other ASEAN countries. Those facts become the urgency to analyze the performance of tax administration on DGT based on competent indicator, Tax Administration Diagnostic Assessment Tool TADAT. Research was conducted quantitatively with data collection techniques in the form of interviews and surveys.

The analysis focuses on five dimensions the integrity of the registered taxpayer base, the supporting voluntary compliance, the timely filing of tax declarations, the timely payment of taxes, and the effective tax dispute resolution. Research concludes, the assessment of overall dimensions using TADAT criterion got the value of 2,65 scale 1 4 or 66,25. The result of taxpayers and tax consultants opinion survey for the same dimensions shows the value of 4.01 scale 1 6 or 66.83 which falls in the good enough category.