

## Analisis efisiensi kantor pelayanan pajak di Indonesia: peranan upaya audit dan pendidikan masyarakat = Efficiency analysis of Indonesian tax offices: the role of audit effort and community education

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### Abstrak

#### <b>ABSTRAK</b><br>

Studi ini mengkaji tentang efisiensi teknis Kantor Pelayanan Pajak KPP , dengan terlebih dahulu mengestimasi fungsi produksi pemungutan pajak pusat di Indonesia. Pengukuran efisiensi teknis pemungutan pajak dilakukan dengan model stochastic frontier analysis, dengan observasi berupa agregasi data KPP pada tingkat Provinsi selama kurun waktu 7 tahun 2010 ndash; 2016 untuk seluruh KPP di Indonesia, selain KPP-KPP yang berada di lingkup Kanwil DJP Wajib Pajak Besar dan Kanwil DJP Jakarta Khusus. Hasil analisis menunjukkan adanya perbedaan tingkat efisiensi teknis pemungutan pajak antar provinsi. Efisiensi teknis pemungutan pajak dipengaruhi oleh faktor internal KPP, seperti: upaya audit, biaya operasional kantor dan segmentasi Wajib Pajak WP , maupun faktor eksternal, seperti: karakteristik sosial dan ekonomi daerah, seperti: tingkat pendidikan masyarakat. Upaya audit dari pemeriksa pajak mempunyai pengaruh yang signifikan terhadap efisiensi teknis KPP. Lebih lanjut, semakin meningkatnya masyarakat yang berpendidikan tinggi juga dapat meningkatkan efisiensi pengumpulan pajak, karena lebih mudah memahami peraturan pajak.

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#### <b>ABSTRACT</b><br>

This study examines the technical efficiency of the Tax Offices KPP , by first estimating the central tax collection function in Indonesia. Measurement of technical efficiency of tax collection is done by stochastic frontier analysis model, with observation in the form of data aggregation of tax offices at Provincial level during the period of 7 years 2010 2016 for all tax office in Indonesia, other than tax offices which is under the scope of Large Taxpayer Regional Office and Jakarta Special Regional Offices. The result of the analysis shows the differences in the level of tax collection technical efficiency among provinces. The technical efficiency of tax collection is influenced by internal factors of tax office, such as audit effort, office operating costs and taxpayer segmentation, as well as external factors, such as social and economic characteristics of the provinces, for instance community educational level. Audit efforts from tax inspectors have a significant influence on the technical efficiency of tax offices. Furthermore, more highly educated community can also improve the efficiency of tax collection, as it is easier for them to understand tax regulations.