

# Pengembangan Karir Pegawai Jabatan Fungsional dalam Pemenuhan Kebutuhan Organisasi: Studi Pada Kantor Pusat Direktorat Jenderal Pajak Kementerian Keuangan = Career Development for Functional Employees in Fulfilling Organizational Needs: A Study at the Head Office of the Directorate General of Taxes Ministry of Finance

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## Abstrak

Pegawai fungsional memiliki peranan penting dalam pencapaian realisasi pajak. Untuk menunjang pencapaian target, pegawai fungsional di DJP perlu memiliki kompetensi yang sesuai dengan kebutuhan organisasi. Pada Kementerian Keuangan, salah satu langkah untuk meningkatkan kompetensi pegawai dilaksanakan dengan pengembangan karir. Akan tetapi, terdapat sejumlah masalah yaitu adanya belum tercapainya target penerimaan pajak selama lima tahun terakhir menyebabkan pentingnya kualitas pegawai fungsional, adanya ketimpangan jumlah pegawai fungsional dan struktural, dan masih terdapat pegawai yang belum memahami dan memiliki perencanaan karir individu. Permasalahan tersebut menjadikan urgensi penelitian pengembangan karir di Kantor Pusat DJP dilakukan. Tujuan penelitian ini yaitu untuk menganalisis pengembangan karir pegawai jabatan fungsional dalam pemenuhan kebutuhan organisasi di Kantor Pusat Direktorat Jenderal Pajak. Penelitian ini menggunakan pendekatan post-positivist dengan jenis penelitian deskriptif dan teknik pengumpulan data primer melalui wawancara dan data sekunder melalui studi dokumen. Dalam penelitian ini menggunakan teori Pengembangan Karir dari Gutteridge (1986). Hasil penelitian ini menunjukkan bahwa pengembangan karir sudah memenuhi kedua variabel dalam teori Gutteridge (1986) dan dilaksanakan dalam rangka pemenuhan kebutuhan organisasi. Pelaksanaan pengembangan karir pada Kantor Pusat DJP Kementerian Keuangan lebih condong pada peran organisasional. DJP dalam melaksanakan pengembangan karir telah dilakukan berdasarkan analisa kebutuhan organisasi. Adapun ketimpangan jumlah pegawai fungsional dan struktural masih terjadi karena masih dalam proses rekrutmen terbuka dan pengalihan jabatan. Selain itu, dilihat dari variabel perencanaan karir, terlihat masih ada pegawai yang belum memahami perlunya memiliki perencanaan karir individu. Hal ini disebabkan karena faktor tuntutan tanggung jawab seorang ASN yang harus taat pada aturan organisasi, sehingga pegawai cenderung untuk mengikuti alur karir yang sudah disediakan organisasi.

.....Functional employees have an important role in achieving tax realization. To support the achievement of targets, functional employees at DGT need to have competencies that match the needs of the organization. At the Ministry of Finance, one of the steps to improve employee competence is carried out by career development. However, there are a number of problems, namely that the tax revenue target has not been achieved during the last five years, causing the importance of the quality of functional employees, an imbalance in the number of functional and structural employees, and there are still employees who do not understand and have individual career plans. These problems make the urgency of career development research at the DGT Head Office. The purpose of this study is to analyze the career development of employees in functional positions in meeting organizational needs at the Head Office of the Directorate General of Taxes. This study used a post-positivist approach with descriptive research and primary data collection techniques through interviews and secondary data through document study. In this study, using

the theory of Career Development from Gutteridge (1986). The results of this study indicate that career development has fulfilled the two variables in Gutteridge's (1986) theory and is carried out in order to meet organizational needs. Implementation of career development at the Head Office of the Ministry of Finance DGT is more inclined towards an organizational role. DGT in carrying out career development has been carried out based on an analysis of organizational needs. The imbalance in the number of functional and structural employees still occurs because it is still in the process of open recruitment and transfer of positions. In addition, seen from the career planning variable, it appears that there are still employees who do not understand the need to have an individual career plan. This is due to the demands of the responsibility of a civil servant who must obey organizational rules, so that employees tend to follow the career path that has been provided by the organization