

Analisis penerapan cooperative compliance dalam program integrasi data perpajakan dengan Badan Usaha Milik Negara = Analysis of the implementation of cooperative compliance in the tax data integration program with state-owned enterprise

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Abstrak

Pada studi OECD tahun 2008 dan 2013, kepatuhan pajak mengalami pergeseran paradigma yang tujuannya memperoleh hubungan yang setara antara otoritas pajak dan wajib pajak. Skripsi ini membahas penerapan paradigma baru tersebut, yaitu Cooperative Compliance khusus di Indonesia. Penerapan Cooperative Compliance ini dianalisis dari adanya kerja sama integrasi data perpajakan Direktorat Jenderal Pajak (DJP) dengan beberapa Badan Usaha Milik Negara (BUMN). Penelitian ini adalah penelitian post-positivist dengan teknik analisis kualitatif yang memiliki jenis penelitian deksriptif. Hasil penelitian menyatakan bahwa DJP telah berupaya menerapkan kriteria Enhanced Relationship pada Cooperative Compliance walaupun penerapan Cooperative Compliance di Indonesia tidak sepenuhnya berkaca dari penerapan di negara-negara OECD. Secara substansi, penerapan Cooperative Compliance di Indonesia dikemas masih dalam bentuk program yang berupaya memberikan kemudahan atau fasilitas bagi wajib pajak untuk mendorong kepatuhan sukarela yang lebih optimal sedangkan, penerapan di negara-negara OECD memiliki program yang mendukung keinginan wajib pajak itu sendiri untuk patuh dalam melaksanakan kewajiban perpajakannya secara baik dan benar. Analisis penerapan Cooperative Compliance dari sisi DJP pada program integrasi data perpajakan cukup baik diterapkan akan tetapi, belum sepenuhnya memenuhi unsur Cooperative Compliance sehingga perlu pengoptimalan pada setiap unsur Mutual Trust, Understanding, dan Transparency sedangkan, dari sisi wajib pajak BUMN, tiga unsur dan kriteria pendukung sudah cukup baik diterapkan sesuai dengan konsep Cooperative Compliance. Analisis SWOT dilakukan berdasarkan matriks Kearns dan dihasilkan penerapan Cooperative Compliance dengan klasifikasi Mobilization di Indonesia yang berarti terdapat ancaman yang berpotensi mengganggu upaya penerapan Cooperative Compliance akan tetapi, dapat diatasi dengan internal organisasi otoritas pajak dan wajib pajak yang kuat.

.....In the 2008 and 2013 OECD studies, tax compliance underwent a paradigm shift whose goal was to obtain an equal relationship between tax authorities and taxpayers. This thesis discusses the application of the new paradigm, namely Cooperative Compliance specifically in Indonesia. The implementation of Cooperative Compliance is analyzed from the cooperation in integrating tax data from the Directorate General of Taxes (DGT) with several State-Owned Enterprises (BUMN). This research is a post-positivist research with a qualitative analysis technique that has a descriptive type of research. The results of the study stated that the DGT has attempted to apply the Enhanced Relationship criteria to Cooperative Compliance, although the implementation of Cooperative Compliance in Indonesia is not fully reflected in the implementation in OECD countries. Substantially, the implementation of Cooperative Compliance in Indonesia is still packaged in the form of programs that seek to provide convenience or facilities for taxpayers to encourage more optimal voluntary compliance meanwhile, implementation in OECD countries has programs that support the desire of taxpayers themselves to comply in carrying out their tax obligations properly and correctly. The analysis of the implementation of Cooperative Compliance from the DGT's side

on the tax data integration program has been implemented quite well however, it has not fully fulfilled the Cooperative Compliance element so that it is necessary to be optimized on each element of Mutual Trust, Understanding, and Transparency, while, from the perspective of State-Owned Enterprises (BUMN) taxpayers, the three elements and criteria have been well supported and implemented according to the concept of Cooperative Compliance. The SWOT analysis was carried out based on the Kearns matrix and resulted in the application of Cooperative Compliance with the Mobilization classification in Indonesia which may potentially interfere with the implementation of Cooperative Compliance but can be overcome by strong internal tax authorities and taxpayers.