

## Rancangan pengembangan budaya melayani pada kantor pelayanan pajak penanaman modal asing dua = The draft of the improvement of the service culture in the tax service office of the foreign investment 2

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### Abstrak

Direktorat Jenderal Pajak sedang dalam masa perubahan sistem administrasi menjadi sistem administrasi perpajakan moderen. Jika sebelumnya masyarakat Indonesia menganggap pajak dan petugas pajak sebagai momok. Maka dengan sistem modernisasi ini diharapkan meningkatnya kepercayaan masyarakat terhadap Direktorat Jenderal Pajak. Kantor Pelayanan Pajak PMA Dua adalah salah satu pilot project dari perubahan sistem ini. Visi DJP menjadi model pelayanan masyarakat yang menyelenggarakan sistem dan manajemen perpajakan kelas dunia, yang dipercaya dan dibanggakan masyarakat mendapatkan banyak kendala karena kurang siapnya SDM dan sistem pendukungnya.

Berdasarkan wawancara dan observasi terhadap pegawai dan Pembayar Pajak KPP PMA Dua terhadap pelayanan dapat disimpulkan bahwa permasalahannya terletak pada (1) Kurangnya pengetahuan, sikap, keterampilan dan perilaku pegawai dalam melayani pelanggan baik internal maupun eksternal, (2) Belum adanya culture melayani pada Kantor pelayanan pajak. (3) Kurang berjalannya sistem yang ada, dan masih banyaknya sistem yang bertentangan dengan iklim melayani, serta tidak adanya standar pelayanan sehingga secara sistem justru menghambat adanya budaya melayani.

Hingga saat ini, DJP belum mengadakan pelatihan mengenai pelayanan pada pegawainya dan belum mempunyai standar pelayanan yang jelas dan berlaku general. Dan nilai yang saat ini kental adalah law enforcement, karena asumsi dasar yang kuat bahwa petugas pajak adalah law enforcer. Karena itu serangkaian intervensi yang dianggap penting untuk segera dilakukan saat ini adalah menambahkan budaya melayani pada nilai-nilai yang telah dimiliki pegawai DJP. Hal ini untuk memberikan pemahaman mengenai pelayanan, membangkitkan kesadaran pegawai untuk mau melayani mengajarkan keterampilan melayani yang dilakukan secara bertahap dari mulai tampilan fisik kantor, nilai-nilai melayani dalam diri pegawai sampai dengan asumsi dasar mengenai perilaku melayani tersebut. Diharapkan dengan serangkaian intervensi ini perubahan perilaku lebih permanen dalam diri para pegawainya, serta mengerjakan perubahan yang lebih besar dalam lingkup makro instansi DJP.

*The General Tax Directorate is in the changing administration system into the modern taxation administration system. Previously, the Indonesian society consider that the tax and the tax employees are the scary things. So, with this modern system will be expected to increase the belief of the society to the General Tax Directorate. The Tax Service Office of the Foreign Investment 2 is one of the pilot projects of this changing system. The vision of the General Tax Directorate is to become the model of society service which carries out the taxation system and the taxation management of the world class, which is believed and prouded by the society it gets a lot of obstacles because of the lack of human resources and supporting system.*

Based on interview and observation about the services of the officers and the taxpayers of the Tax Service Office of the Foreign Investment 2, it can be concluded that the problems are: (1) the lack of the knowledge, manner, skill and the attitude of the officers to serve internal and external customer, (2) there hasn't been the culture of service in the tax service office, and (3) the available system hasn't run well yet. There are still many systems which are contradictions with the climate of service and there is no servicing standard systematically. So it can cause the problem of the service culture.

The General Tax Directorate hasn't carried out the training deals with the service to its officers and hasn't had the standard of service clearly and implemented it generally until now. The strong value at this time is law enforcement, because the strong basic assumption is the tax officers are the law enforcer. Because of that, the serial intervention which is considered as important things that must be implemented now is adding the service culture in the values which are had by the officers of the General Tax Directorate. This is carried out to give the clearness about the service to the officers, to awaken the consciousness of the the officers to serve, to teach the skill of service which is implemented step by step from the performance of the office, the values of the service the officers and the basic assumption of service attitude. With the serial intervention, it will be expected that the changing of the attitude more permanently at the officers and the bigger changing in the General Tax Directorate.