

Persepsi Wajib Pajak terhadap Instrumen Naming and Shaming dalam Pendekatan Transparansi Pajak untuk Meningkatkan Kepatuhan Pajak = Taxpayer Perception of Naming and Shaming Instruments in Tax Transparency Approach to Improve Tax Compliance (Study on Jabodetabek Individual Taxpayers)

Khairunnisa Nurul Nandini, author

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Abstrak

Isu transparansi pajak selalu muncul dari opini publik mengenai kepatuhan pajak. Belum banyak bukti empiris mengenai efektivitasnya dalam meningkatkan kepatuhan pajak. Namun, praktik di beberapa negara menunjukkan bahwa pengungkapan publik tentang pajak telah berdampak positif dalam mengurangi tunggakan pajak dan tingkat ketidakpatuhan pajak. Naming dan shaming merupakan salah satu instrumen keterbukaan informasi publik. Untuk itu, penelitian ini bertujuan untuk menggali opini wajib pajak tentang instrumen naming and shaming. Penelitian ini dilakukan dengan pendekatan kuantitatif dengan teknik pengumpulan data survey terhadap Wajib Pajak Orang Pribadi di DKI Jakarta, Depok, Tangerang, dan Bekasi. Survey dilakukan secara daring, dengan teknik self-administrative questionnaire. Hasil penelitian menunjukkan bahwa sebagian besar responden mendukung konsep keterbukaan informasi pajak melalui naming and shaming agar menjadi kontrol sosial terhadap perilaku wajib pajak yang merugikan penerimaan negara.

.....The issue of tax transparency always arises from public opinion regarding tax compliance. There is not much empirical evidence regarding its effectiveness in improving tax compliance. However, practice in several countries shows that public disclosure of taxes has a positive impact in reducing tax arrears and the rate of tax non-compliance. Naming and shaming are instruments for public information disclosure. For this reason, this study aims to explore public opinion about naming and shaming instruments. This research was conducted with a quantitative approach with survey data collection techniques on individual taxpayers in DKI Jakarta, Depok, Tangerang, and Bekasi. The survey was conducted online, using a self-administrative questionnaire technique. The results showed that most of the respondents supported the concept of tax information disclosure through naming and shaming in order to be a social control of the behavior of taxpayers that harm state revenues.