

Evaluasi Optimalisasi Pemungutan Pajak Penghasilan High Net Worth Individual (Studi Pada Kantor Pelayanan Pajak Wajib Pajak Besar Empat) = The Evaluation of Income Tax Collection Optimization for High Net Worth Individuals (A Study at the Tax Service Office of the Large Tax Office Four)

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Abstrak

Potensi penerimaan pajak dari High Net Worth Individual (HNWI) masih dapat dioptimalkan dikarenakan persentase penerimaannya masih lebih kecil dari WP Badan sehingga unit khusus yang mengadministrasikan Wajib Pajak Orang Pribadi (WP OP) HNWI memiliki peranan yang cukup penting. Penelitian ini bertujuan untuk menganalisis optimalisasi pemungutan Pajak Penghasilan HNWI di Kantor Pelayanan Pajak (KPP) Wajib Pajak Besar Empat. Penelitian ini menggunakan metode kualitatif dengan analisis deskriptif. Hasil menunjukkan pemungutan PPh WP OP HNWI di KPP WP Besar Empat kurang efektif berdasarkan kerangka evaluasi teori efektivitas organisasi (Campbell, 1974). Keberhasilan program bernilai belum efektif dikarenakan masih terdapat Wajib Pajak Nonefektif dan beberapa Klasifikasi Lapangan Usaha tidak menggambarkan HNWI. Keberhasilan sasaran belum efektif dalam pertumbuhan penerimaan PPh WP OP HNWI namun kepatuhan WP OP HNWI bernilai efektif. Kualitas input dan output juga cukup efektif dengan sedikitnya jumlah SP2DK dari Account Representative yang diusulkan pemeriksaan namun porsi pemeriksaan terhadap WP OP dari pemeriksa masih rendah. Porsi penerimaan PPh WP OP HNWI dari target masih rendah sehingga dinilai kurang efektif.

.....Potential tax revenue from High Net Worth Individuals (HNWI) can be optimized since the percentage of its revenue still lower than Corporate Tax revenue thus special unit administrating HNWI has a significant role. The aim of this study is to analyze the optimization of Income Tax collection from HNWI at the Tax Service Office (KPP) of the Large Tax Office Four (LTO 4). This research uses a qualitative method with descriptive analysis. The results indicate that the collection of Income Tax from Individual Taxpayers from HNWI at the LTO 4 is less effective based on the evaluation framework of organizational effectiveness theory (Campbell, 1974). The success of the program is deemed not yet effective due to the presence of non-effective Taxpayers and some Business Field Classifications that do not depict HNWI. The success of the objectives is not yet effective in the growth of income tax revenue from WP OP HNWI but effective in the compliance of WP OP HNWI. The quality of input and output is also quite effective with a small number of proposed SP2DK (Tax Audit Reports from Account Representative) for examination but the proportion of tax audit by Auditor is still remaining low to the HNWI. The proportion of Income Tax revenue from WP OP HNWI compared to the target is still low, hence considered less effective.