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## ABSTRACT

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THE PERCEPTION IMPACT OF THE MODERNIZATION OF TAX ADMINISTRATION ON TAXPAYER IS FORMAL COMPLIANCE : THE CASE STUDY OF JAKARTA MENTENG ONE SMALL TAX OFFICE

xxi +109 pages + 56 tables + 3 illustrations + 6 attachments + 66 literatures (1980-2007)

One of the goals of the tax administration modernization is to improve taxpayers' compliance. The modernization performed by the Directorate General of Tax includes human resources, information technology, and organizational structure aspects. It is implemented by establishing modern tax offices, which among others are Jakarta Menteng One Small Tax Office. In regard with the matter, this research is aimed to identify the perception of several taxpayers regarding the modernization of the tax administration and its impact on formal compliance at the Small Tax Office of Jakarta Menteng One.

This research utilizes survey by involving 98 taxpayers, which were selected in a simple random basis. Data regarding tax administration modernization were obtained through questionnaire, whereas data regarding taxpayers' formal compliance are collected through documentary study. The data were analyzed using descriptive analysis and statistical analysis, which consists of correlation, determination coefficient, t-test and regression analysis.

The research result demonstrates that in general, taxpayer have positive perception regarding the implementation of the tax administration modernization, which consists of the human resources, information technology, and organizational structure aspects. Meanwhile, in relation with formal compliance indicators, taxpayers, in general are compliant in performing their tax reporting obligation, namely the submittal of the Periodic Tax Return of Income Tax Article 21 (SPT Masa PPh 21), Periodic Tax Return of Income Tax Article 25 (SPT Masa PPh 25), Annual Tax Return of Income Tax Article 25/29 (SPT Tahunan PPh 25/29) and Annual Tax Return of Income Tax Article 21 (SPT Tahunan PPh 21). Unfortunately, taxpayer showed non-compliance in terms of the submittal of Periodic Tax Return of Value Added Tax. In terms of tax payment, taxpayers are compliant in paying their Periodic Income Tax Article 21 (PPh 21 Masa), Annual Income Tax Article 21 (PPh 21 tahunan), and Annual Income Tax Article 25/29 (PPh 25/29 tahunan), but they tends to be non-compliant in terms of the payment of Periodic Income Tax Article 25 (PPh 25 masa) and Periodic Value Added Tax (PPN masa).

Based on the hypothetical test, it is identified that the tax administration modernization has given positive and significant impact on taxpayers' formal compliance at the Small Tax Office of Jakarta Menteng One. This finding confirms that the better the implementation of the tax administration modernization is, the higher the taxpayers' formal compliance. Human resources is the indicator that has dominant impact on taxpayers' formal compliance, followed by the information technology and the organizational structure.

The modernization need to be resumed, and the performance shall be improved through overall intensification and improvement of the entire aspects of the tax administration modernization. Aspect to improve are taxpayer register system using *e-register*. Meanwhile, in regards of formal compliance indicators, closer supervision need to be given on the reporting of the Periodic Tax Return of the Value Added Tax (SPT Masa PPN), the payment of the Periodic Value Added Tax (PPN Masa), and the payment of Periodic Income Tax Article 25 (PPH 25 Masa).



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## ABSTRAK

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PERSEPSI PENGARUH MODERNISASI ADMINISTRASI PERPAJAKAN TERHADAP KEPATUHAN FORMAL WAJIB PAJAK DI KANTOR PELAYANAN PAJAK PRATAMA JAKARTA MENTENG SATU

xxi + 109 halaman + 56 tabel + 3 gambar + 6 lampiran + 66 daftar pustaka (19802007).

Salah satu tujuan dari modernisasi administrasi perpajakan adalah untuk meningkatkan kepatuhan wajib pajak. Modernisasi yang dilakukan oleh Direktorat Jenderal Pajak tersebut meliputi aspek sumber daya manusia, teknologi informasi, dan struktur organisasi. Implementasinya adalah dengan membentuk kantor pajak modern yang salah satunya adalah Kantor Pelayanan Pajak Pratama Jakarta Menteng Satu. Sehubungan dengan hal tersebut, maka penelitian ini bertujuan untuk mengetahui persepsi dari beberapa wajib pajak tentang modernisasi administrasi perpajakan dan pengaruhnya terhadap kepatuhan formal di Kantor Pelayanan Pajak Pratama Jakarta Menteng Satu.

Penelitian ini menggunakan survei dengan melibatkan 98 wajib pajak yang diambil secara acak sederhana. Data modernisasi administrasi pajak melalui kuesioner, sedangkan data kepatuhan formal wajib pajak dikumpulkan dengan studi dokumentasi. Data dianalisis dengan menggunakan analisis deskriptif dan analisis statistik terdiri dari korelasi, koefisien determinasi, uji t dan regresi.

Hasil penelitian menunjukkan bahwa wajib pajak secara umum berpendapat baik tentang pelaksanaan modernisasi administrasi perpajakan yang meliputi aspek sumber daya manusia, teknologi informasi, dan struktur organisasi. Sementara terkait dengan indikator kepatuhan formal, secara umum wajib pajak patuh dalam melaksanakan kewajiban pelaporan pajak, yaitu pelaporan SPT Masa PPh 21, SPT Masa PPh 25, SPT Tahunan PPh 25/29 dan SPT Tahunan PPh 21. Sementara untuk pelaporan SPT Masa PPh wajib pajak cenderung tidak patuh. Dalam hal pembayaran pajak, wajib pajak patuh dalam membayar PPh 21 masa, PPh 21 tahunan, dan PPh 25/29 tahunan, sedangkan untuk pembayaran PPh 25 masa dan PPh masa wajib pajak cenderung tidak patuh.

Berdasarkan pengujian hipotesis diketahui bahwa modernisasi administrasi perpajakan memiliki pengaruh positif dan signifikan terhadap kepatuhan formal wajib pajak di Kantor Pelayanan Pajak Pratama Jakarta Menteng Satu. Temuan ini memberikan makna bahwa semakin baik implementasi modernisasi administrasi perpajakan, maka semakin tinggi kepatuhan formal wajib pajak. Indikator sumber daya manusia merupakan indikator yang memiliki pengaruh dominan terhadap kepatuhan formal wajib pajak, diikuti teknologi informasi dan struktur organisasi.

Modernisasi perlu dilanjutkan dan ditingkatkan pelaksanaannya dengan mengintensifkan dan menyempurnakan secara menyeluruh aspek modernisasi administrasi perpajakan. Aspek yang perlu dibenahi adalah sistem pendaftaran wajib pajak dengan *e-register*. Sedangkan untuk indikator kepatuhan, perlu diberi pengawasan lebih terhadap pelaporan SPT masa PPN, pembayaran masa PPN, dan pembayaran masa PPh 25.

