ABSTRAK

PERSEPSI WAJIB PAJAK BADAN TENTANG MODERNISASI ADMINISTRASI PERPAJAKAN (studi kasus di KPP Pratama Batu)

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Upaya-upaya dalam meningkatkan penerimaan pajak setiap tahun yakni dengan cara selalu melakukan sosialisasi ataupun pendekatan dengan masyarakat. Adapun kebijakan lain yakni memperbarui semua peraturan yang ada dalam undang-undang mengenai perpajakan. Sedangkan dalam administrasi yang berkaitan dengan perpajakan juga dapat diperbaharui melalui sistem dalam kantor itu sendiri agar kualitas pelayanan lebih baik lagi kedepannya (Sulistomo, 2011)

Penelitian ini menggunakan metode penelitian kualitatif. Teknik pengumpulan data menggunakan teknik Wawancara, dokumentasi, dan observasi. Data yang didapatkan berupa data dari wawancara. Penentuan sampel menggunakan teknik *simple random sampling.* Setelah data diperoleh data dianalisis menggunakan analisis deskriptif kualitatif. Hasil penelitian menunjukan bahwa persepsi wajib pajak badan tentang modernisasi administrasi perpajakan sangat baik. Persepsi wajib pajak badan terhadap modernisasi penyempurnaan proses bisnis melalui pemanfaatan teknologi komunikasi dan informasi dinilai sangat membantu dan memudahkan segalah kewajiban perpajakan bagi wajib pajak yang memiliki keterbatasan waktu untuk datang langsung ke kantor pajak. Persepsi wajib pajak terhadap modernisasi penyempurnaan sumber daya manusia dinilai masih kurang baik, hal ini dikarenakan penilaian wajib pajak kepada petugas KPP yang melayani dan memberikan penjelasan tentang masalah perpajakan dinilai masih kurang baik.

Kata Kunci* : *Modernisasi Administrasi Perpajakan, Wajib Pajak

ABSTRACT

ERCEPTION OF AGENCY TAXPAYERS CONCERNING TAXATION ADMINISTRATION MODERNIZATION (case study at KPP Pratama Batu)

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The government through the Directorate General of Taxes (DGT) continues to make efforts to better manage tax revenue. The general concept of tax modernization includes 3 things, namely: (i) modernization of organizational restructuring, (ii) modernization of business process improvement through the use of communication and information technology, and (iii) modernization of human resource management improvements. The implementation of restructuring modernization begins with (i) the separation between the audit function and the objection function of KPP no longer completes legal remedies for Taxpayers. This research uses quantitative research methods. Data collection techniques using interview techniques, documentation, and observation. The data obtained are in the form of data from interviews. Determination of the sample using simple random sampling technique. After the data were obtained, the data were analyzed using quantitative descriptive analysis. The results showed that the perception of corporate taxpayers regarding the modernization of tax administration was very good. The perception of corporate taxpayers on the modernization of improving business processes through the use of communication and information technology is considered to be very helpful and eases all tax obligations for taxpayers who have limited time to come directly to the tax office. The perception of taxpayers towards modernization and improvement of human resources is considered to be still not good, this is because the assessment of taxpayers to KPP officers who serve and provide explanations of taxation problems is considered to be still not good.

Keywords: Tax Administration Modernization, Taxpaye