Analisis Dampak Program Pengungkapan Sukarela Terhadap Kepatuhan

Wajib Pajak (Studi Kasus KPP Pratama Surakarta)

INTISARI

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Tujuan dari penelitian ini untuk mengerahui serta menganalisa pengaruh pelaksanaan Program Pengungkapan Sukarela terhadap kepatuhan wajib pajak di KPP Pratama Surakarta dan bagaimana DJP menjalankan fungsinya dalam pelaksanaan Program Pegungkapan Sukarela.

Penelitian ini menggunakan metode kombinasi antara penelitian empiris dan penelitian hukum normatif. Penelitian empiris digunakan untuk mengukur tingkat kepatuhan wajib pajak. Penelitian hukum normatif digunakan untuk mengetahui implementasi fungsi DJP terhadap pelaksanaan Program Pengungkapan Sukarela. Sumber data dalam penelitian ini menggunakan data primer dan data sekunder. Data primer diperoleh melalui studi lapangan dan data sekunder diperoleh melalui studi pustaka.

Berdasarkan pembahasan yang ada, hasil penelitian penulis adalah; Pertama, Program Pengungkapan Sukarela (PPS) yang dilaksanakan di KPP Pratama Surakarta pada tahun 2022 memiliki pengaruh signifikan terhadap kepatuhan wajib pajak dan realisasi penerimaan pajak. PPS menunjukkan efektivitasnya dalam meningkatkan kepatuhan wajib pajak. Kedua, Keberhasilan suatu program perpajakan tidak luput dari peran DJP dalam melaksanakan fungsinya. DJP bertugas merumuskan dan melaksanakan kebijakan perpajakan di Indonesia, dengan lima fungsi utama: perumusan kebijakan, pelaksanaan kebijakan, penyusunan norma, standar, prosedur, dan kriteria (NSPK), pemberian bimbingan teknis dan evaluasi, serta pelaksanaan administrasi Implementasi efektif dari kelima fungsi DJP dalam PPS menghasilkan sistem perpajakan yang lebih adil, transparan, dan akuntabel, yang berkontribusi pada optimalisasi penerimaan pajak negara dan memperkuat kepercayaan wajib pajak terhadap sistem perpajakan di Indonesia.

Kata kunci: Kebijakan, Program Pengungkapan Sukarela, Kepatuhan Pajak

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The Impact Analysis of the Voluntary Disclosure Program on Taxpayer Compliance (Case Study at KPP Pratama Surakarta)

ABSTRACT

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The purpose of this study is to examine and analyze the influence of the implementation of the Voluntary Disclosure Program on taxpayer compliance at KPP Pratama Surakarta and how the Directorate General of Taxes (DJP) performs its functions in the implementation of the Voluntary Disclosure Program.

This research employs a combination of empirical and normative legal research methods. Empirical research is used to measure taxpayer compliance levels. Normative legal research is utilized to understand the implementation of DJP's functions in the execution of the Voluntary Disclosure Program. The data sources for this study include primary and secondary data. Primary data is obtained through field studies, while secondary data is collected through literature reviews.

Based on the discussion, the results of the study are as follows: First, the Voluntary Disclosure Program (PPS) implemented at KPP Pratama Surakarta in 2022 had a significant impact on taxpayer compliance and tax revenue realization. PPS demonstrated its effectiveness in enhancing taxpayer compliance. Second, the success of a tax program cannot be separated from the role of DJP in executing its functions. DJP is responsible for formulating and implementing tax policies in Indonesia, with five main functions: policy formulation, policy implementation, drafting norms, standards, procedures, and criteria (NSPK), providing technical guidance and evaluation, and conducting tax administration. Effective implementation of these five DJP functions in PPS results in a more equitable, transparent, and accountable tax system, contributing to the optimization of state tax revenue and strengthening taxpayer trust in the tax system in Indonesia.

Keywords: Policy, Voluntary Disclosure Program, Tax Compliance

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