

ABSTRAK

ANALISIS PERAN *ACCOUNT REPRESENTATIVE* (AR) DALAM UPAYA MENINGKATKAN KEPATUHAN WAJIB PAJAK DI KANTOR PELAYANAN PAJAK PRATAMA SLEMAN

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Perilaku kepatuhan Wajib Pajak (WP) adalah penentu arah dan realisasi kebijakan pemerintah terkait pembangunan infrastruktur, pendidikan, kesehatan, ekonomi, bisnis, hingga berbagai investasi yang bersifat jangka panjang. Terkait itu, Direktorat Jendral Pajak (DJP) melakukan reformasi birokrasi dan administrasi perpajakan, dengan harapan meningkatkan pelayanan prima kepada WP. *Account Representative* (AR) yang menjadi ujung tombak pelaksana kebijakan dihimbau mampu menjalankan fungsi pelayanan, konsultasi, pengawasan, dan penggalan potensi WP secara baik, sehingga rasio kepatuhan terus meningkat dan dipertanggungjawabkan.

Pada tahun 2018 jumlah pelaporan SPT Tahunan di KPP Pratama Sleman mengalami lonjakan cukup signifikan bahkan dikatakan melebihi target yang telah ditetapkan. Ada dugaan bahwa lonjakan tersebut dikarenakan adanya peran AR dalam mensinergikan berbagai kebijakan pemerintah dengan persoalan dan budaya Wajib Pajak di 17 kecamatan potensial pajak. Penelitian kualitatif ini menelaah lebih lanjut tentang (1) bagaimana strategi pemerintah dalam meningkatkan peran *Account Representative* (AR) untuk mendorong dan menjamin peningkatan rasio kepatuhan Wajib Pajak; dan (2) bagaimana peran *Account Representative* (AR) dalam mencapai dan menjamin rasio ideal kepatuhan Wajib Pajak di KPP Pratama Sleman di masa yang akan datang. Berbagai data penelitian terkait dikumpulkan dan dianalisis dengan pendekatan hukum normatif-empiris.

Berdasarkan kerja analisis yang dilakukan dapat diketahui bahwa (1) pemerintah berdasarkan UU menerapkan strategi berisikan serangkaian kebijakan berupa program seperti *Tax Amnesty*, PAS-Final, Program BDS, dan *Aeol*. (2) Program tersebut menjadi pijakan AR terkait pengumpulan dan analisa profil data WP dalam melaksanakan peran sebagai pengawas perilaku kepatuhan perpajakan serta menghadapi berbagai karakter berikut permasalahan WP dalam menjalankan perannya sebagai mitra WP.

Kata Kunci : Kepatuhan, *Account Representative* (AR), dan peran

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ABSTRACT

ANALYSIS THE ROLE OF ACCOUNT REPRESENTATIVE (AR) IN IMPROVING TAXPAYER COMPLIANCE UNDER OFFICE PRATAMA SLEMAN TAX SERVICES

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Taxpayer compliance behavior is the determinant of the direction and realization of government policies related to infrastructure development, education, health, economy, business, to various investments of a long-term investment. Related to that, the Directorate General of Taxation (DJP) do reforms the bureaucracy and tax administration, in the hope of improving excellent services to taxpayers. Account Representative (AR) who is the spearhead of policy implementation is encouraged to be able undertake the functions of services, consultating, supervision, and extracting potential taxpayers properly, until the compliance ratio can continue to increase and be accounted for.

In 2018, known number of annual tax return's reports especially in KPP Pratama Sleman come through a significant spike even said to exceed the target that has been set. It is alleged that the surge is due to the role of Account Representative (AR) in synergizing various government policies with taxpayer issues and culture in 17 potential tax districts. This qualitative study further examines (1) how the government's strategy in improving the role of Account Representative (AR) to encourage and guarantee the improvement of taxpayer compliance ratio in the future; and (2) how the role of Account Representative (AR) in achieving and guaranteeing the ideal ratio of Taxpayer compliance in KPP Pratama Sleman. Various related research data are collected and analyzed with normative-empirical legal approach.

Based on the analysis work conducted can be known that (1) the government based on the Law applies strategi containing a series of policies in the form of programs such as Tax Amnesty, PAS-Final, BDS Program, and Aeol. These programs become the basis for AR related to collection and analyze of profile data WP to implement their role as a supervisor of tax compliance behavior and dealing with various characteristics and problems of Taxpayer to fullfil their role as Taxpayer partners.

Keywords : *Compliance, Account Representative (AR), and The Roles.*

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