

## **EVALUASI PELAKSANAAN PROGRAM PENGAMPUNAN PAJAK 2016 (STUDI PADA KANTOR PELAYANAN PAJAK PRATAMASURAKARTA DAN KANTOR PELAYANAN PAJAK PRATAMA BOYOLALI)**

### **INTISARI**

Total penerimaan uang tebusan program pengampunan pajak 2016 berdasarkan surat setoran pajak sejak dimulainya pelaksanaan program pengampunan pajak hingga tanggal 31 Maret 2017 “hanya” mencapai Rp116,60 triliun atau 70,67% dari target sebesar Rp165 triliun. Dengan pencapaian tersebut banyak hal yang menarik untuk diteliti atau diketahui lebih lanjut khususnya dalam hal mengevaluasi pelaksanaan program pengampunan pajak pada kantor pelayanan pajak selaku pengemban amanah pelaksanaan program pengampunan pajak 2016. Salah satu teknik evaluasi pelaksanaan program tersebut ialah dengan mendalami dua daerah yang berbeda pencapaian targetnya secara signifikan di sebuah daerah Kantor Wilayah Direktorat Jenderal Pajak.

Penelitian ini bertujuan untuk mengevaluasi pelaksanaan program pengampunan pajak 2016 pada Kantor Pelayanan Pajak Pratama Surakarta dan Kantor Pelayanan Pajak Pratama Boyolali, mengidentifikasi faktor-faktor penyebab perbedaan pelaksanaan program pengampunan pajak 2016, mengidentifikasi persamaan dan perbedaan pelaksanaan program pengampunan pajak 2016 pada Kantor Pelayanan Pajak Pratama Surakarta dan Kantor Pelayanan Pajak Pratama Boyolali, menganalisis pendekatan *performance blueprint* dapat digunakan dalam mengevaluasi pelaksanaan program pengampunan pajak 2016, dan terakhir menjelaskan fenomena isomorfisma kelembagaan yang terjadi dalam pelaksanaan program pengampunan pajak 2016. Penelitian ini diharapkan dapat menjadi landasan ketika ingin mengevaluasi pelaksanaan program pengampunan pajak 2016 secara nasional maupun mengevaluasi program-program peningkatan penerimaan pajak untuk masa yang akan datang.

Berdasarkan analisis perhitungan rasio kontribusi program pengampunan pajak 2016 pada KPP Pratama Surakarta memberikan nilai kontribusi yang lebih baik daripada KPP Pratama Boyolali. Penyebab perbedaan pelaksanaan program pengampunan pajak 2016 pada KPP Pratama Surakarta dan KPP Pratama Boyolali diantaranya terkait permasalahan potensi penerimaan perpajakan, kondisi geografis, dan profil wajib pajak. Pemetaan pelaksanaan program pengampunan pajak 2016 dengan pendekatan *performance blueprint* pada KPP Pratama Surakarta dan KPP Pratama Boyolali sama-sama berbasis pada kualitas dan telah berfokus pada kualitas dari dampak. Motivasi pegawai KPP Pratama Boyolali dalam menjalankan program pengampunan pajak 2016 lebih kearah isomorfisma normatif dan isomorfisma koersif sedangkan motivasi pegawai KPP Pratama Surakarta dalam menjalankan program pengampunan pajak 2016 lebih kearah isomorfisma normatif.

Kata kunci: program pengampunan pajak 2016, evaluasi pelaksanaan, *performance blueprint*, isomorfisma kelembagaan

## **EVALUATION OF IMPLEMENTATION OF TAX AMNESTY PROGRAM 2016 (A STUDY AT PRATAMA TAX SERVICE OFFICE OF SURAKAR- TA AND PRATAMA TAX SERVICE OFFICE OF BOYOLALI)**

### **ABSTRACT**

The total receipt of payment of tax amnesty program 2016 based on tax payment slip since the commencement of the tax amnesty program until March 31, 2017 "only" reached IDR 116.60 trillion or 70.67% of the target of IDR 165 trillion. With the achievement, there are many interesting things to be studied or known further, especially in terms of evaluating the implementation of tax amnesty program at the tax service office as the bearer of mandate of the implementation of tax amnesty program 2016. One of the evaluation techniques of the program implementation is to explore two areas with significantly different target achievements in an area of Regional Office of the Directorate General of Taxes.

This research aimed to evaluate the implementation of tax amnesty program 2016 at Pratama Tax Service Office of Surakarta and Pratama Tax Service Office of Boyolali, identify the factors causing differences in the implementation of tax amnesty program 2016 at Pratama Tax Service Office of Surakarta and Pratama Tax Service Office of Boyolali, identify similarities and differences in the implementation of tax amnesty program 2016 at Pratama Tax Service Office of Surakarta and Pratama Tax Service Office of Boyolali, analyze the performance blueprint approach which can be used to evaluate the implementation of tax amnesty program 2016 at Pratama Tax Service Office of Surakarta and Pratama Tax Service Office of Boyolali, and explain the institutional isomorphism phenomenon occurring in the implementation of tax amnesty program 2016 at Pratama Tax Service Office of Surakarta and Pratama Tax Service Office of Boyolali. This research is expected to be the foundation in evaluating the implementation of tax amnesty program 2016 nationally and evaluating any programs to increase tax revenue for the future.

Based on the analysis of the calculation of contribution ratio of tax amnesty program 2016, Pratama Tax Service Office of Surakarta gave better contribution value than Pratama Tax Service Office of Boyolali. The causes of the differences in the implementation of tax amnesty program 2016 between Pratama Tax Service Office of Surakarta and Pratama Tax Service Office of Boyolali, among others, were related to potential tax revenue, geographical conditions, and taxpayer profile. The mapping of the implementation of tax amnesty program 2016 with performance blueprint approach at Pratama Tax Service Office of Surakarta and Pratama Tax Service Office of Boyolali was based on quality and focused on the quality of impact. The employees' motivation at Pratama Tax Service Office of Boyolali in running tax amnesty program 2016 was more on normative isomorphism and coercive isomorphism, while the employees' motivation at Pratama Tax Service Office of Surakarta in running tax amnesty program 2016 was more on normative isomorphism.

**Keywords:** tax amnesty program 2016, evaluation of implementation, performance blueprint, institutional isomorphism