



## **ANALISIS KEPATUHAN PEMBAYAR PAJAK KENDARAAN BERMOTOR (PKB) DI PROVINSI KALIMANTAN BARAT**

### **INTISARI**

Tujuan penelitian ini ialah menganalisis penyebab rendahnya kepatuhan pembayar pajak kendaraan bermotor di Provinsi Kalimantan Barat. Penelitian ini menggunakan objek penelitian pada Dinas Pendapatan Daerah Provinsi Kalimantan Barat. Pertanyaan penelitiannya ialah mengapa tingkat kepatuhan pembayar pajak kendaraan bermotor di Provinsi Kalimantan Barat rendah. Pertanyaan penelitian tersebut disusun untuk menganalisis penyebab rendahnya kepatuhan pembayar pajak kendaraan bermotor. Analisis yang digunakan untuk menemukan penyebab rendahnya kepatuhan pembayar pajak meliputi (1) analisis demografi objek dan subjek pajak kendaraan bermotor; (2) analisis kendala penagihan yang dihadapi oleh Dinas Pendapatan Daerah Provinsi Kalimantan Barat; (3) analisis penyebab wajib pajak tidak membayar pajak; (4) analisis upaya yang dilakukan oleh Dinas Pendapatan Daerah untuk meningkatkan kepatuhan pembayar pajak.

Penelitian ini menggunakan metode kualitatif dengan pendekatan strategi studi kasus. Teknik pengumpulan data dilakukan dengan analisis dokumen dan wawancara. Wawancara dilakukan kepada 50 orang responden yang terlibat dalam pengelolaan Pajak Kendaraan Bermotor, pengawas internal pemerintah daerah, dan wajib pajak.

Kendaraan bermotor di Provinsi Kalimantan Barat berjumlah 2.104.454 unit, sedangkan kendaraan alat berat dan besar berjumlah 2.777 unit. Kendaraan bermotor yang telah membayar pajak berjumlah 860.507 unit. Kendaraan alat berat dan besar yang telah membayar pajak berjumlah 2.305 unit. Tingkat kepatuhan pembayar pajak tertinggi ditempati oleh Kota Pontianak dengan persentase pembayar pajak sebesar 48,80 persen dari total kendaraan bermotor. Subjek pajak kendaraan bermotor di Provinsi Kalimantan Barat berjumlah 698.459 jiwa. Mayoritas wajib pajak di Kalimantan Barat berprofesi sebagai petani dengan jumlah 303.019 jiwa. Tingkat SD hingga SMA berjumlah 417.247 jiwa. Pegawai negeri sipil merupakan wajib pajak dengan kepatuhan membayar pajak tertinggi, sedangkan tingkat kepatuhan membayar pajak terendah berprofesi sebagai petani. Rendahnya kepatuhan pembayar pajak kendaraan bermotor di Provinsi Kalimantan Barat disebabkan oleh perilaku wajib pajak, pengetahuan wajib pajak, aksesibilitas, penurunan harga komoditas, dan pelayanan pajak. Upaya yang telah dilakukan untuk meningkatkan kepatuhan pembayar pajak seperti razia, sosialisasi, pendataan, pemberian sanksi, penambahan fasilitas pelayanan pajak, penguatan koordinasi, dan program penghapusan denda pajak.

*Kata Kunci: pajak kendaraan bermotor, kepatuhan wajib pajak, penelitian kualitatif.*



## ANALYZING MOTOR VEHICLE TAXPAYER COMPLIANCE IN WEST BORNEO PROVINCE

### Abstract

*This research aims to analyze the causes of the low motor vehicle taxpayer compliance in West Borneo Province. This object of this research was the local revenue office of West Borneo Province. Why is motor vehicle taxpayer compliance low in West Borneo Province? The research question was used to find out the causes of low motor vehicle taxpayer compliance in West Borneo Province. The analyses used were: (1) analysis of object and subject demographics of motor vehicle taxes; (2) analysis of billing obstacles encountered by the local revenue office of West Borneo; (3) analysis of the causes of the taxpayers disobedience to pay the tax; and (4) analysis of the efforts carried out by the local revenue office of West Borneo Province to increase the taxpayer compliance.*

*This research used a qualitative method with a case study approach. Data were collected using document analyses and interviews. The interviews were conducted to 50 people involved in motor vehicle tax management, internal supervisor of local government, and taxpayers.*

*There were 2.104.454 units of motor vehicles in West Borneo Province, and there were as many as 2.777 units of heavy equipment and large vehicles. There were 860.507 units of motor vehicles that have paid taxes, and as many as 2.305 units of heavy equipment and large vehicle have paid taxes. The highest level of taxpayer compliance was in Pontianak City, reaching 48,80% of all motor vehicles. The subjects of motor vehicle taxpayers in West Borneo Province reached 698.459 individuals with as many as 303.019 were farmers. As many as 417.247 taxpayers were of primary school until senior high school graduates. The highest level of taxpayer compliance was found among the civil servants, and the lowest level was the farmers. The low level of motor vehicle taxpayer compliance in west borneo province was triggered by taxpayer behaviors and knowledge, accessibility, decline in commodity prices, as well as the tax service facilities. There have been some efforts carried out by the local revenue office to increase the taxpayer compliance, namely conducting traffic raids, providing socialization, doing data collection, giving sanctions, improving tax service facilities, empowering coordination, and giving tax penalty relief.*

**Keywords:** *motor vehicle tax, taxpayer compliance, qualitative research.*