

PERANAN FOKUS PENYULUHAN PAJAK TERHADAP KEPATUHAN WAJIB PAJAK DI KANWIL DJP D.I. YOGYAKARTA

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Abstract

Tax counseling becomes a necessity in the collection of taxes. With Indonesia's tax collection system that is the self-assessment system, plus increasing activities of tax extension to quickly increase the number of registered Taxpayer (WP), demanding the Directorate General of Taxation (DGT) to continue to conduct tax counseling activities to keep communities informed, willing, and able to fulfill the tax obligations. One indicator of taxpayer compliance is compliance in reporting tax payments through submission of Annual Income Tax (SPT PPh).. The compliance level is indicated by the ratio between the number of Annual Income Tax goes into the DGT against the number of taxpayers who shall deliver SPT. Implementation of tax counseling activities grouped into three focused counseling: taxpayer candidate, recent taxpayer and registered taxpayer. This research analyzes on how the counseling activities influence these three in increasing taxpayers compliance. Data studied were based on data which can be obtained in the field, the data for 2013-2015 including in-depth interviews with taxpayers, tax officials, and observers/tax experts. The data analysis was conducted quantitatively and obtained the results that the most influential in improving taxpayer compliance was counseling with a focus on registered taxpayer, followed by recent taxpayer. While the contribution of counseling focusing on taxpayer candidates in improving taxpayer compliance is not yet clear. This is understandable because the candidates did not have a NPWP yet, so there were possibilities they submit Annual Income Tax in the next year or even the next few years. Based on in-depth interviews with informants concluded that, in addition to counseling, other factor supporting the enhancement of tax compliance was good services; programs assisting people to pay and report the tax; knowledge of tax benefits and tax sanctions; law enforcement; and also good image from tax officials and all government officials.

Keywords: *tax counseling, tax compliance, registered taxpayer, tax extension*