

SISTEM DAN PROSEDUR PEMBAYARAN PAJAK TAHUNAN DAN DENDA KENDARAAN BERMOTOR DI KANTOR PELAYANAN PAJAK DAERAH (KPPD) KABUPATEN SLEMAN

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Abstrak

Pelayanan yang berkualitas dari KPPD Kabupaten Sleman menjadi faktor yang penting terutama untuk kepuasan wajib pajak agar tercipta keefisienan bagi KPPD Kabupaten Sleman. Laporan praktik kerja ini bertujuan untuk mengetahui dan mengevaluasi seberapa efektif sistem dan prosedur pembayaran pajak tahunan dan denda kendaraan bermotor di KPPD Kabupaten Sleman. Hal ini dilakukan karena, sistem dan prosedur pembayaran pajak ini kurang banyak diketahui oleh kebanyakan wajib pajak sehingga masih banyak wajib pajak yang lalai bahkan terlambat membayar pajak tahunan kendaraan bermotor dan hal ini, yang menyebabkan wajib pajak akan dikenai sanksi denda pajak yang akan dibayarkan bersamaan dengan pajak tahunan kendaraan bermotor.

Laporan ini menggunakan metode Pendekatan Kualitatif melalui observasi dan wawancara. Berdasarkan dari hasil observasi dan wawancara yang dilakukan, diketahui bahwa sistem dan prosedur pembayaran pajak tahunan dan denda kendaraan bermotor di KPPD Kabupaten Sleman, telah dilaksanakan dengan baik, namun dalam prosesnya, masih terdapat beberapa hal yang perlu diperbaiki, guna semakin memaksimalkan proses pembayaran pajak tahunan dan dendanya tersebut. Adapun hal yang perlu diperbaiki ialah di bagian kasir, pada saat Wajib Pajak sudah membayar tagihan bagian kasir tidak membuat memo pengantar yang digunakan untuk diberikan kepada *customer service*, bagian kasir hanya bicara ke bagian *customer service* bahwa Wajib Pajak sudah membayar tagihan pembayaran pajak dan denda kendaraan bermotor, selain itu minimnya informasi mengenai tata cara pelaksanaan sistem dan prosedur pembayaran pajak tahunan dan denda kendaraan bermotor di KPPD Kabupaten Sleman, hal ini menyebabkan cukup tingginya masyarakat, yang mendapat sanksi denda atas kelalaian tersebut. Harapannya untuk KPPD Kabupaten Sleman dapat melakukan sosialisasi secara rutin mengenai penjelasan prosedur pembayaran pajak tahunan kendaraan bermotor kepada Wajib Pajak agar lebih mengerti dan berusaha tidak akan terlambat membayar pajak sehingga tidak dikenai denda pada saat membayar pajak tahunan kendaraan bermotor.

Kata kunci: evaluasi, pajak tahunan dan denda, prosedur.

SYSTEM AND PROCEDURES FOR PAYING ANNUAL TAX AND MOTOR VEHICLE FINES AT THE REGIONAL TAX SERVICE OFFICE (KPPD) SLEMAN DISTRICT

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Abstract

Quality services from the KPPD of Sleman Regency are an important factor, especially for taxpayer satisfaction in order to create efficiency for the Sleman Regency KPPD. This work practice report aims to find out and evaluate how effective the system and procedures for paying annual taxes and motor vehicle fines are at the KPPD of Sleman Regency. This is done because, this tax payment system and procedure is not widely known by most taxpayers so that there are still many taxpayers who are negligent and even late in paying the annual motor vehicle tax and this, which causes taxpayers to be subject to tax penalties which will be paid together with motor vehicle tax.

This report uses a qualitative approach through observation and interviews. Based on the results of observations and interviews conducted, it is known that the system and procedures for paying annual taxes and motor vehicle fines at the Sleman Regency KPPD have been implemented well, but in the process, there are still several things that need to be improved, in order to further maximize the annual tax payment process. and the fine. The thing that needs to be improved is at the cashier, when the taxpayer has paid the bill the cashier does not make an introductory memo that is used to be given to customer service, the cashier only talks to the customer service department that the taxpayer has paid the tax bill and vehicle fines In addition, the lack of information regarding the procedures for implementing the system and procedures for paying annual taxes and motorized vehicle fines at the KPPD of Sleman Regency, has caused quite a high number of people who received fines for such negligence. It is hoped that the KPPD of Sleman Regency can conduct regular socialization regarding the explanation of the procedure for paying the annual motor vehicle tax to taxpayers to better understand and try not to be late in paying taxes so that they are not subject to fines when paying the annual motor vehicle tax.

Keywords: evaluation, annual tax and fines, procedure.