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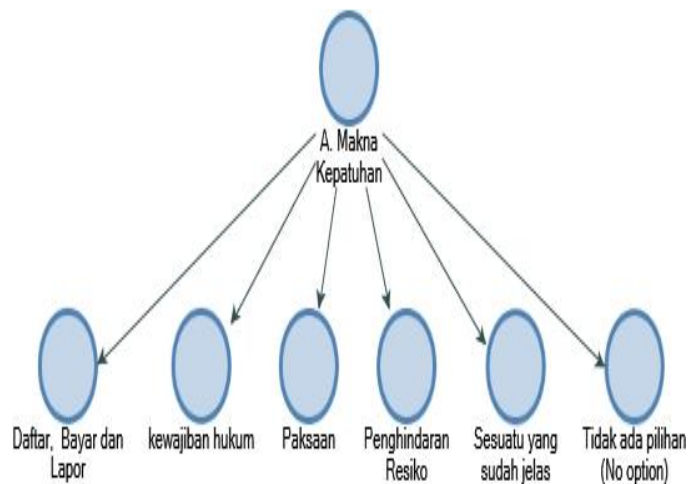
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LAMPIRAN-LAMPIRAN

Lampiran 1

Koding pemaknaan Kepatuhan Pajak



1. Daftar, Bayar dan Laporkan

<Files\\wawancara\\Informan_03> - § 1 reference coded [0,23% Coverage]

Reference 1 - 0,23% Coverage

“sudah daftar sudah bayar sudah lapor”

2. Kewajiban Hukum

1) <Files\\wawancara\\Informan_10> - § 1 reference coded [1,19% Coverage]

Reference 1 - 1,19% Coverage

“bicara kepatuhan kan dikaitkan dengan bicara kewajiban, kewajiban bersifat mandatory”

- 2) <Files\\wawancara\\Informan_14> - § 1 reference coded [2,40% Coverage]

Reference 1 - 2,40% Coverage

“karena kita ngomong Namanya pajak itu kan ngomong masalah hukum , hukumnya tertulis apa supaya tidak melanggar hukum karena kadang-kadang ya...bukan nakal juga ya... sudah taat banget tapi interpretasi di lapangan itu luar biasa... banyak hal sebenarnya pajak ini makin lama makin agresif”

3. Paksaan

- <Files\\wawancara\\Informan_08> - § 1 reference coded [1,22% Coverage]

Reference 1 - 1,22% Coverage

“kalau yang terjadi sekarang bukan itu seperti ada paksaan”

4. Penghindaran Resiko

- 1) <Files\\wawancara\\Informan_10> - § 2 references coded [3,92% Coverage]

Reference 1 - 1.85% Coverage

“selama ini sih kecenderungannya kalau ada sanksi yang bersifat mengancam baru akan patuh, menghindari resiko yang mungkin keliatan”

Reference 2 - 2.07% Coverage

“potensi terdeteksi atau tidak , tapi prinsipnya sih,kalau ada potensi sanksi, ada sanksi, dan sanksi itu di terapkan maka cenderung akan comply”

5. Sesuatu Yang Sudah Jelas

- <Files\\wawancara\\Informan_07> - § 1 reference coded [5.46% Coverage]

Reference 1 - 5.46% Coverage

“kalau kepatuhan salah satu hal yang sudah jelas, kepatuhan itu sesuatu hal yang baik, jadi harus dipenuhi, karena bagaimanapun itu kepatuhan ya. cuma kepatuhan itu kan ada kepatuhan penuh dan ada kepatuhan yang bisa treatment.”

6. Tidak Ada Pilihan (No Option)

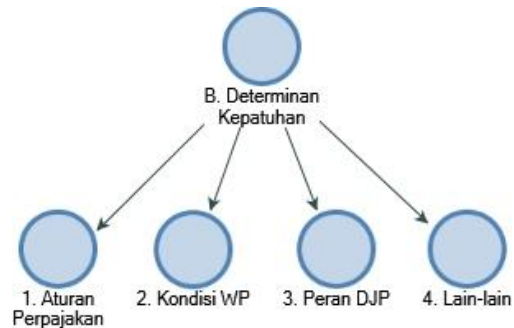
<Files\\wawancara\\Informan_10-1> - § 1 reference coded [9.44% Coverage]

Reference 1 - 9.44% Coverage

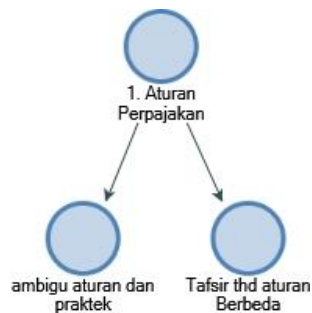
“bukan volunteree compliance (kepatuhan sukarela) akan tetapi lebih ke arah there is no option / enforcement (tidak ada pilihan).”

Lampiran 2

Koding Persepsi Konsultan Pajak atas kepatuhan wajib pajak



Aturan Perpajakan

1. Ambigu Aturan dan Praktek

- 1) <Files\\wawancara\\Informan_04> - § 1 reference coded [6.54% Coverage]

Reference 1 - 6.54% Coverage

“kalau patuh pun juga tidak aman, realinya kaya gitu. patuh versi WP itu kan berdasarkan apa yang mereka pahami, disatu sisi pemeriksa belum melihat hal itu kepatuhan seutuhnya. untuk Wp yang sudah berpengalaman di periksa, justru patuh itu menjadi poin tertentu untuk patuh menurut mereka sendiri, tetap disisakan ketidakpatuhannya untuk pemeriksaan, karena mereka sudah hafal”

- 2) <Files\\wawancara\\Informan_06> - § 1 reference coded [3.48% Coverage]

Reference 1 - 3.48% Coverage

“Dari aturan itu juga kurang simpel, kurang bisa dipahami oleh bahasa awam, dan juga multitafsir sehingga antara WP dan DJP bisa berbeda pendapat. Bahkan sesama orang DJP pun belum tentu pemahamannya sama. Nah itu adalah masalah utamanya sebenarnya.”

- 3) <Files\\wawancara\\Informan_13> - § 3 references coded [9.92% Coverage]

Reference 1 - 4.08% Coverage

“cuman karena tidak efisien salah satu tidak efisien itu peraturan tidak jelas...implementasi peraturan dengan bisnis tidak sinkron gitu... yang baru kemarin UU PPN..baru dikeluarin satu hari sebelum berlaku satu april kan... 31 maret baru keluar PMK... terus yang sekarang lagi rebut..mengenai natura, dulukan natura tidak menjadi obyek 21... sekarang jadi obyek 21.. aturan pelaksana sampai sekarang belum ada... gimana orang mau patuh coba... ngitungnya gimana tidak ada... udah 6 bulan ini... sampai sekarang ngak ada...”

Reference 2 - 4.44% Coverage

“Membandingkan antara wajib pajak dengan djp.. atau pemeriksa gitu... ngomong AR jawabannya apa, ngomong kring pajak jawabannya apa, ngomong ke pemeriksa jawabannya apa... itu yang setiap hari yang kita temuin itukan.. kita tanya kring pajak..jawabannya ini oke, AR jawabannya beda, pemeriksa beda, oke bikin tertulis.. yang bener yang mana dan kita ikutin.. ngak ada yang berani... lah selalu kayak gitu.. alah..kalian ini ngak fair ya.. sudahlah kalian mau apa yang bayar pajak paling mahal ngak apa-apa.. Cuma tertulis gitu lho.. jadi kami juga ngikutin..”

Reference 3 - 1.40% Coverage

“ada aturan pelaksanaannya tidak dibikin-bikin.. ada yang pelaksanaannya beda sama UU nya, yang pelaksanaannya multi tafsir... nanti KPP sana dengan KPP sini bisa beda-beda..”

2. Tafsir Terhadap Aturan Yang Berbeda

- 1) <Files\\wawancara\\Informan_06> - § 1 reference coded [1.42% Coverage]

Reference 1 - 1.42% Coverage

“Nah kalo itu sih, miss komunikasi lah ya, jadi sudut pandang yang berbeda antara wajib pajak dengan DJP.”

- 2) <Files\\wawancara\\Informan_12> - § 1 reference coded [7.10% Coverage]

Reference 1 - 7.10% Coverage

“WP itu kan cenderung kedepannya tidak mau terulang, maka ketika mereka punya pandangan lalu disalahkan oleh pemeriksa, lalu oke diikuti, jadi tidak ada masalah, namun di pemeriksaan berikutnya pemeriksa bicara lain. nah itu kurang bagus. lalu bagaimana? WP itu harus jadi seperti apa. seharusnya karena WP tidak diedukasi dengan baik, tapi kemudian patuh dan perpajakannya baik, sepatutnya diapresiasi. kebanyakan saya mendampingi itu bukan karena WP salah tidak bayar pajaknya, tapi lebih kepada perlakuan yang berbeda.”

- 3) <Files\\wawancara\\Informan_13> - § 1 reference coded [4.44% Coverage]

Reference 1 - 4.44% Coverage

“Membandingkan antara wajib pajak dengan djp.. atau pemeriksa gitu... ngomong AR jawabannya apa, ngomong kring pajak jawabannya apa, ngomong ke pemeriksa jawabannya apa... itu yang setiap hari yang kita temuin itukan.. kita tanya kring pajak..jawabannya ini oke, AR jawabannya beda, pemeriksa beda, oke bikin tertulis.. yang bener yang mana dan kita ikutin.. ngak ada yang berani... lah selalu kayak gitu.. alah..kalian ini ngak fair ya.. sudahlah kalian mau apa yang bayar pajak paling mahal ngak apa-apa.. Cuma tertulis gitu lho.. jadi kami juga ngikutin..”

- 4) <Files\\wawancara\\Informan_14> - § 2 references coded [3.08% Coverage]

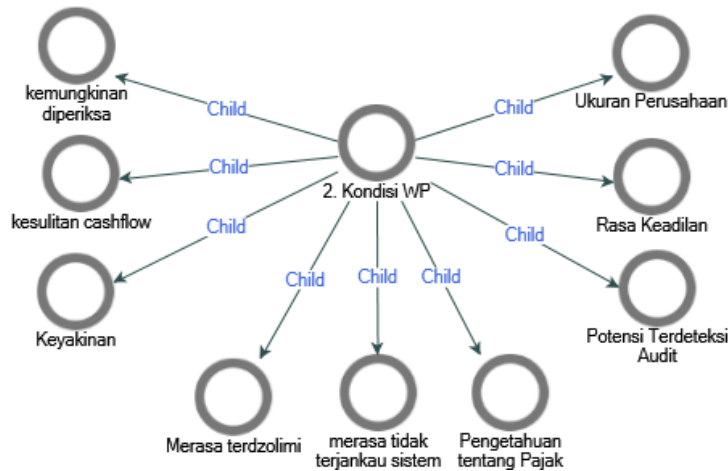
Reference 1 - 2.40% Coverage

“karena kita ngomong Namanya pajak itu kan ngomong masalah hukum , hukumnya tertulis apa supaya tidak melanggar hukum karena kadang-kadang ya...bukan nakal juga ya... sudah taat banget tapi interpretasi di lapangan itu luar biasa... banyak hal sebenarnya pajak ini makin lama makin agrgesif.”

Reference 2 - 0.68% Coverage

“setiap penilaia appraisal sekarang di challenge sama kantor pajak tidak diterima.”

Kondisi Wajib Pajak



1. Kemungkinan Diperiksa

<Files\\wawancara\\Informan_08> - § 1 reference coded [4.08% Coverage]

Reference 1 - 4.08% Coverage

“salah satu yang buat orang tidak patuh ya itu, ketika WP merasa tidak termasuk kriteria diperiksa, maka yasudah tidak usah. jadi seharusnya ada kriteria yang lebih baguslah untuk pemeriksaan.”

2. Kesulitan Cashflow

<Files\\wawancara\\Informan_03> - § 1 reference coded [0.41% Coverage]

Reference 1 - 0.41% Coverage

“mending orang tunda bayar pajaknya dari pada tunda bayar gaji...”

3. Keyakinan

<Files\\wawancara\\Informan_08> - § 1 reference coded [4.50% Coverage]

Reference 1 - 4.50% Coverage

“tentang persepsi masyarakat terhadap pajak, dia ambil kasus di tanah abang, hasilnya banyak pedagang disana yang bilang pajak itu tidak wajib. ini kan masalah pak. orang pribumi asli bilang pajak tidak wajib.”

4. Merasa terdzolimi

<Files\\wawancara\\Informan_11> - § 4 references coded [11.88% Coverage]

Reference 1 - 2.54% Coverage

"Tapi masalahnya, ketika WP udah voluntary compliance udah bener tapi orang pajaknya masih kurang suportif, susah gak? , ya susah lah. Kita udah ikutin aturannya, tapi oknum oknum itu berkreasi."

Reference 2 - 2.74% Coverage

"defense mechanism itu penting, pilih yang terbaik, yang bener aja bisa didzolimin sama pajak, apalagi cari cara yang gak bener, begitu dihajar sama pajak, gak ada defense mechanism untuk bertahan, terus mau apa."

Reference 3 - 5.04% Coverage

"Sekarang di pengadilan pajak, orang pajak terbanding tidak melakukan apa apa, kita udah ngasih data setruck, mereka yang menang. Padahal dulu sengketa satu majelis itu bisa sepuluh, sehingga tektokan jawab jinawab itu masih ok, padahalkan esensinya itu dan hakim hakim dulu itu masih lebih fair. Kalau sekarang Cuma perintah perintah aja. karena mereka itu satu hari megang 125, 150 case."

Reference 4 - 1.56% Coverage

"WP itu kan comply lah gitu, kemudian kan kalau dia sudah comply kemudian "di dzolimi" ada bantuan dalam proses dispute."

5. Merasa Tidak Terjangkau Sistem

<Files\\wawancara\\Informan_06> - § 1 reference coded [0.32% Coverage]

Reference 1 - 0.32% Coverage

"mereka tidak kesentuh,"

6. Pengetahuan Tentang Pajak

1) <Files\\wawancara\\Informan_06> - § 1 reference coded [0.79% Coverage]

Reference 1 - 0.79% Coverage

"karena mereka gak tau, jadi mereka merasa tidak apa apa,"

2) <Files\\wawancara\\Informan_12> - § 1 reference coded [3.05% Coverage]

Reference 1 - 3.05% Coverage

"sisi WP, memang masalahnya adalah pemahaman kebanyakan hanya mengerti sekedar bayar pajak, beda kasus kalau WP nya superior yang punya divisi pajak sendiri. kebanyakan yang kita hadapi, mereka cuma tau sudah bayar pajak saja"

7. Potensi Terdeteksi Audit

<Files\\wawancara\\Informan_10> - § 1 reference coded [1.19% Coverage]

Reference 1 - 1.19% Coverage

"itulah mengapa dikatakan dikaitkan dengan potensi terdeteksinya sangat berpengaruh"

8. Rasa Keadilan

1) <Files\\wawancara\\Informan_01> - § 1 reference coded [2.31% Coverage]

Reference 1 - 2.31% Coverage

"kita harus bela yang bayar tapi yang fair ajalah...kadang pajak juga ngak fair juga"

2) <Files\\wawancara\\Informan_03> - § 1 reference coded [2.54% Coverage]

Reference 1 - 2.54% Coverage

"kaya dulu tax amnesti jilid pertama dulu..gila... saya sempat..gila ini pemerintah...bayar dulu lima persen, sepuluh persen, dua puluh lima persen..tiga puluh persen...gila ...kira-kira orang kaya yang hartanya banyak banget dia laporin cuman 2 persen...gila bener orang...gila ini pemerintah pengennya duit gitu loh pak...jadi ap aitu...pemeirntah sendiri loh tax planning itu...bukan bukan wajib pajaknya..."

3) <Files\\wawancara\\Informan_11> - § 1 reference coded [5.04% Coverage]

Reference 1 - 5.04% Coverage

"Sekarang di pengadilan pajak, orang pajak terbanding tidak melakukan apa apa , kita udah ngasih data setruck, mereka yang menang. Padahal dulu sengketa satu majelis itu bisa sepuluh, sehingga tektokan jawab jinawab itu masih ok, padahalkan esensinya itu dan hakim hakim dulu itu masih lebih fair. Kalau sekarang Cuma perintah perintah aja. karena mereka itu satu hari megang 125, 150 case"

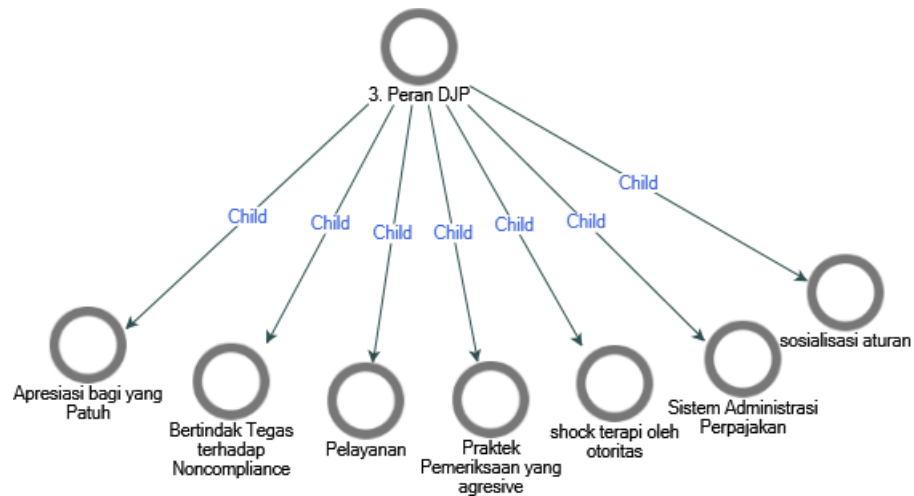
9. Ukuran Perusahaan

<Files\\wawancara\\Informan_06> - § 1 reference coded [3.16% Coverage]

Reference 1 - 3.16% Coverage

"Kalau untuk kepatuhan ya, itu untuk perusahaan yang besar itu mereka cenderung lebih tinggi ya kepatuhannya disbanding dengan perusahaan kecil yang awam , karena mereka ikut perkembangan peraturannya, dan menguasai peraturan DJP."

Peran DJP



1. Apresiasi Bagi Yang Patuh

- 1) <Files\\wawancara\\Informan_08> - § 1 reference coded [3.72% Coverage]

Reference 1 - 3.72% Coverage

“ada apresiasi khusus untuk yang rajin bayar pajak, sehingga memotivasi orang buat wajib bayar pajak juga. kalau sekarang belum ada yang dirasakan dari orang yang bayar pajak”

- 2) <Files\\wawancara\\Informan_12> - § 1 reference coded [0.68% Coverage]

Reference 1 - 0.68% Coverage

“harusnya kan WP yang sudah bagus itu diapresiasi,”

2. Bertindak Tegas Terhadap Noncompliance

- 1) <Files\\wawancara\\Informan_04> - § 1 reference coded [1.60% Coverage]

Reference 1 - 1.60% Coverage

“Iya, pengen patuh karena beberapa aturan sudah mendesak untuk patuh, punishment lebih banyak.”

- 2) <Files\\wawancara\\Informan_12> - § 1 reference coded [1.99% Coverage]

Reference 1 - 1.99% Coverage

"lalu juga DJP harus menjaga sikap, ketika ada yang secara jelas melanggar, tidak dibiarkan, karena bisa mempengaruhi WP lain untuk tidak patuh."

3. Pelayanan

- <Files\\wawancara\\Informan_12> - § 1 reference coded [1.45% Coverage]

Reference 1 - 1.45% Coverage

"lalu selanjutnya dipelayanan ya , walaupun sekarang relatif lebih bagus, DJP harus melayani WP dengan baik."

4. Praktek Pemeriksaan Yang Agresif

- 1) <Files\\wawancara\\Informan_02> - § 3 references coded [8.48% Coverage]

Reference 1 - 2.25% Coverage

"kalau menurut saya kalau dari segi pemeriksa, temuannya itu dasarnya tidak kuat pak, sehingga kita yang sudah berusaha patuh , jadi berfikir ulang."

Reference 2 - 3.92% Coverage

"kalo menurut saya , sebagian besar masih pemaksaan ya, kita sudah menjawab semua pemeriksaan, waktu closing mereka tidak mengakomodir itu, dan melakukan lobby khusus ke atasan klien. akan tetapi ada masukan yang di paksakan pemeriksa untuk diterima."

Reference 3 - 2.32% Coverage

"intinya menurut saya konsultan itu patuh pak cuma ada kekuasaan yang menekan kita, sehingga kita juga menyusun strategi untuk mengatasi tekanan itu."

5. Shock Therapy Oleh Otoritas

- <Files\\wawancara\\Informan_06> - § 1 reference coded [8.43% Coverage]

Reference 1 - 8.43% Coverage

"Dari kasus pemeriksaan, ini ada beberapa kasus yang bikin shock therapy ke WP gitu kan, shock therapy nya karena beberapa ada yang DJP itu tiba tiba kasih info ke WP kalo mereka punya sekian harta gitu, kok DJP tau gitu kan ya, tiba tiba ada tagihan pajak besar, jadi banyak shock therapy nya. begitu juga dengan SP2DK gitu kanya, dimintain data, jadi *seakan memberikan* kesan DJP nya itu punya banyak data yang di crosscheck ke SPt kok gk matching gitu. Itu yang saya liat pemeriksaan sekarang

itu, dengan DJP punya banyak data, bikin mereka punya banyak cara untuk mengawasi WP, itu sih kalau yang saya liat.”

6. Sistem Administrasi Perpajakan

- 1) <Files\\wawancara\\Informan_06> - § 2 references coded [6.46% Coverage]

Reference 1 - 1.93% Coverage

“karena informasi DJP memiliki data itu sudah diketahui WP, jadi mereka sudah gk berani lahi macam macam, jadi mereka lebih cenderung patuh.”

Reference 2 - 4.53% Coverage

“Kemudian juga masalah administrasi, dengan adanya penerapan dalam reporting, tapi nyatanya dilapangan sering terjadi kendala bahwa mereka belum familiar dengan cara reporting itu sendiri, dengan Eform dan sebagainya. Dikota besar saja seperti itu, apalagi didaerah daerah, mereka tidak ingin ribet, menganggap ribet urusan pajak”

- 2) <Files\\wawancara\\Informan_07> - § 2 references coded [3.85% Coverage]

Reference 1 - 2.73% Coverage

“kata kunci kepatuhan , selama administrasi bagus , dilaksanakan dengan benar, sebenarnya tidak ada penyimpangan.”

Reference 2 - 1.12% Coverage

“iya, apapun itu kuncinya adalah administrasi”

- 3) <Files\\wawancara\\Informan_11> - § 1 reference coded [0.10% Coverage]

Reference 1 - 0.10% Coverage

“sistem”

- 4) <Files\\wawancara\\Informan_12> - § 3 references coded [5.25% Coverage]

Reference 1 - 2.58% Coverage

“kedepannya pajak kan harusnya lebih mudah, sepert pajak pribadi itu menurut saya seharusnya tidak perlu lagi butuh konsultan. hanya perlu sistem yang memeriksa hasil assesment orang pribadi.”

Reference 2 - 1.85% Coverage

“kalau menurut saya itu sistem ya, sistem yang dibangun pemerintah, sistemnya perlu dibangun dengan benar, nanti WP akan cenderung patuh.”

Reference 3 - 0.82% Coverage

“iya, jadi sistemnya dibangun , maka kepatuhan akan meningkat”

- 5) <Files\\wawancara\\Informan_13> - § 1 reference coded [0.56% Coverage]

Reference 1 - 0.56% Coverage

“sistemnya itu tidak mendorong menciptakan orang untuk patuh pajak gitu”

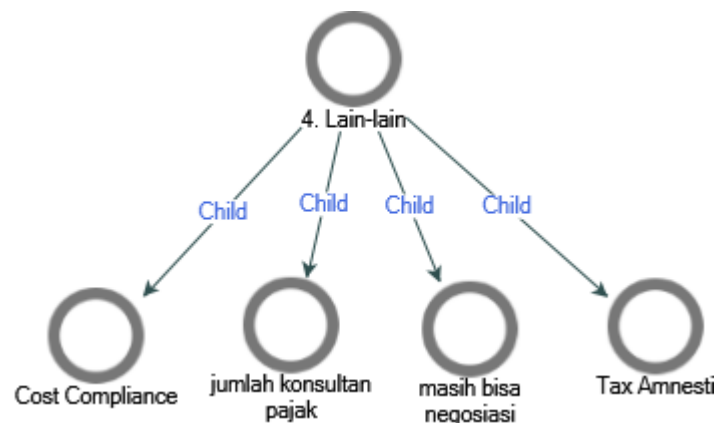
7. Sosialisasi Aturan

- <Files\\wawancara\\Informan_06> - § 1 reference coded [0.62% Coverage]

Reference 1 - 0.62% Coverage

“masalah sosialisasi aturan aturan perpajakan”

Lain-Lain



1. Cost Compliance

- <Files\\wawancara\\Informan_11> - § 2 references coded [4.16% Coverage]

Reference 1 - 0.87% Coverage

“cost of compliance Salah satu komponen dari voluntary compliance.”

Reference 2 - 3.29% Coverage

“Berkaitan dengan cost of compliance itu juga kalo sebelumnya bilang bahwa, DJP banyak menciptakan sistem kemudian mempermudah WP , disini lain

kadang juga ada sebaliknya. Contohnya TP lah TP Doc, WP kan belum tentu ngerti cara membuat TP-Doc seperti apa”

2. Jumlah Konsultan Pajak

<Files\\wawancara\\Informan_09> - § 1 reference coded [100.00% Coverage]

Reference 1 - 100.00% Coverage

“IKPI sama pecah-pecahannya tidak sampai 5000... Jepang itu 80 ribu..70-80 ribu..”

3. Masih Bisa Negosiasi

<Files\\wawancara\\Informan_12> - § 1 reference coded [3.79% Coverage]

Reference 1 - 3.79% Coverage

“tapi tidak tau ya, biasanya kan langsung dengan klien, dan meminta kita sebagai penasihatnya, kita tidak mau, nanti dibawa bawa, cuma yang terjadi jika ketahuan, akan mempengaruhi WP lain, beranggapan jadi seperti itu ya pak pajak ya? , kalau kita tidak sih tidak menghadapi. “

4. Tax Amnesty

1) <Files\\wawancara\\Informan_12> - § 1 reference coded [4.51% Coverage]

Reference 1 - 4.51% Coverage

“dari sisi konsistensi pemerintah, ketika orang cenderung patuh, tau tau disodorkan yang tidak patuh difasilitasi, lalu timbul praduga ditengah tengah masyarakat, loh kok yang tidak patuh difasilitasi, nah itu kan mempengaruhi mindset WP, kenapa harus patuh?. jadi pemerintah sendiri harus konsisten dengan apa yang mereka lakukan.”

2) <Files\\wawancara\\Informan_13> - § 1 reference coded [1.59% Coverage]

Reference 1 - 1.59% Coverage

“kayak tax amnesty... bikin orang tidak patuh, apalagi tambah jilid dua gitu... orangan berfikir ngapain kita patuh...nunggu aja nanti ada amnesty tiga, empat, lima... gitukan... y aitu membikin orang itu ...”

[<Files\\wawancara\\Informan_03>](#) - § 1 reference coded [1,53% Coverage]

Reference 1 - 1,53% Coverage

pak apakah tax planning itu pilihan...ee..saya bilang iya dia harus memilih bukan tidak...
memang aturan pajak itu...memberikan insentif itu..tinggal wajib pajak yang memanfaatkan
...dan memang pemerintah sengaja memberikan peluang untuk itu.