

ABSTRAK

ANALISIS KEPUASAN WAJIB PAJAK TERHADAP PELAYANAN SAMSAT

Studi Kasus di Kantor SAMSAT Kabupaten Gunungkidul

Agnes Indaryati

NIM: 032114112

Universitas Sanata Dharma

Yogyakarta

2010

Penelitian ini bertujuan untuk mengetahui ada tidaknya perbedaan antara harapan dan kenyataan kepuasan Wajib Pajak terhadap pelayanan pajak kendaraan bermotor yang dilakukan oleh SAMSAT dan apakah Wajib Pajak sudah merasa puas dengan pelayanan yang diberikan tersebut.

Penelitian ini merupakan studi kasus. Data diperoleh dengan melakukan observasi dan kuesioner. Sampel yang digunakan berjumlah 100 responden. Penulis menggunakan data primer sebagai data utama dan data sekunder sebagai data pendukung. Data primer diperoleh dari kuesioner yang disebarakan bagi wajib pajak kendaraan bermotor di Kantor SAMSAT Gunungkidul. Data yang diperoleh dianalisis dengan menggunakan uji t.

Hasil penelitian menunjukkan bahwa: (1) Terdapat perbedaan harapan dan kenyataan kepuasan Wajib Pajak terhadap pelayanan kendaraan bermotor, terbukti dari perhitungan t-hitung sebesar 4,449 dan t-tabel sebesar 1,984 dengan menggunakan taraf signifikan 5%. Oleh karena itu t-hitung lebih besar dari t-tabel, maka H_0 ditolak dan H_a diterima. (2) Rata-rata harapan sebesar 64,79 dengan skala penilaian di daerah puas dan rata-rata kenyataan sebesar 65,93 dengan skala penilaian di daerah puas. Jadi berdasarkan data rata-rata antara harapan Wajib Pajak sebelum merasakan pelayanan dan kenyataan Wajib Pajak setelah menerima pelayanan menunjukkan di daerah puas, maka dengan ini Wajib Pajak sudah puas dengan pelayanan yang telah diberikan SAMSAT.

ABSTRACT

THE ANALYSIS OF THE TAXPAYERS SATISFACTION TOWARD THE SAMSAT SERVICES

A case study in SAMSAT department, Gunungkidul Regency

Agnes Indaryati
NIM: 032114112
Sanata Dharma University
Yogyakarta
2010

The aim of this study was to examine the difference between the expectation and the actual satisfaction of the taxpayers toward the motorcycle tax services done by SAMSAT. This study also examined whether the taxpayers were satisfied with the service given to them.

The type of this study was a case study. The data were obtained by conducting observation and questionnaires. The amounts of the sample were 100 respondents. The writer used the primary data as the main data and secondary data as the supporting data. The primary data were obtained from the questionnaires which had already been answered by the motorcycle taxpayer in SAMSAT office. Next, the data, which had been obtained, were analyzed by using t-test.

The results of the analysis showed that: (1) there was difference between the expectation and the actual satisfaction of the taxpayers toward the tax services. It could be seen from the result of t-statistic was 4,449 and t-table was 1,984 by using significance level 5%. As the result, t-statistic was bigger than t-table, therefore H_0 was rejected and H_a was accepted. (2) The amount of the average expectation was 64,79 in the scale of satisfied area, and the amount of the average actual satisfaction was 65,93 in the scale of satisfied area. Hence, based on the average data between the expectation of the taxpayers before they experienced the services done by the SAMSAT, and the reality of the taxpayers after they experienced the services, the conclusion was that the taxpayers were satisfied with the services given by SAMSAT.