

ABSTRAK

ANALISIS SIKAP WAJIB PAJAK TERHADAP KUALITAS PELAYANAN KANTOR BERSAMA SAMSAT BERDASARKAN LATAR BELAKANG WAJIB PAJAK

**Studi Kasus Pada Wajib Pajak Kendaraan Bermotor di Desa Botoreco,
Kecamatan Kunduran, Kabupaten Blora**

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Penelitian ini bertujuan untuk mengetahui (1) Perbedaan sikap wajib pajak terhadap kualitas pelayanan Kantor Bersama Samsat berdasarkan tingkat pendidikan. (2) Perbedaan sikap wajib pajak terhadap kualitas pelayanan Kantor Bersama Samsat berdasarkan tingkat pendapatan. (3) Perbedaan sikap wajib pajak terhadap kualitas pelayanan Kantor Bersama Samsat berdasarkan jenis pekerjaan

Penelitian studi kasus ini dilaksanakan pada periode 20 Juli-20 Oktober 2007. Di Desa Botoreco, Kecamatan Kunduran, Kabupaten Blora, Jawa Tengah. Populasi dalam penelitian ini adalah seluruh wajib pajak kendaraan bermotor wilayah Kantor Bersama Samsat Blora yang berada di desa Botoreco. Jumlah sampel sebanyak 100 responden diambil dengan teknik *Random Sampling*. Teknik pengumpulan data yang digunakan adalah kuesioner, wawancara, dan studi pustaka. Instrumen penelitian disusun berpedoman pada indikator kinerja pelayanan SERVQUAL. Analisis data dalam penelitian ini menggunakan: *One-Way ANOVA* dan *Chi Square* dengan taraf signifikan 5%.

Hasil penelitian ini menunjukkan bahwa: (1) Ada perbedaan sikap wajib pajak terhadap kualitas pelayanan Kantor Bersama Samsat berdasarkan latar belakang tingkat pendidikan ($\chi^2_{hitung} = 40,560 > \chi^2_{tabel} = 7,81$). (2) Ada perbedaan sikap wajib pajak terhadap kualitas pelayanan Kantor Bersama Samsat berdasarkan latar belakang tingkat pendapatan ($\chi^2_{hitung} = 20,960$ dan $\chi^2_{tabel} = 7,81$). (3) Ada perbedaan sikap wajib pajak terhadap kualitas pelayanan Kantor Bersama Samsat berdasarkan latar belakang jenis pekerjaan ($F_{hitung} = 18,848 > F_{tabel} = 3,090$).

ABSTRACT

THE ANALYSIS OF TAXPAYERS' ATTITUDE TOWARD THE SERVICE QUALITY OF SAMSAT'S INTEGRATED OFFICES BASED ON THE TAXPAYERS' BACKGROUND

A Case Study at Motor Vehicles Taxpayers in Botoreco, Kunduran, Blora

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The aims of this research are to know the difference of taxpayers' attitude toward the service quality of Samsat's integrated offices based on (1) education level. (2) income level. (3) kind of occupation.

The research was conducted from 20 July up to 20 October 2007 in Botoreco, Kunduran, Blora, Central Java. The population of the research were all motor vehicles taxpayers in Blora Samsat's integrated offices located in Botoreco. The amounts of samples were 100 respondents taken by *Random Sampling* technique. The method for gathering the data were questionnaire, interview, and library research. The research instruments were constructed based on the indicator of SERVQUAL service quality. The data analysis on this research applied: *One-Way ANOVA* and *Chi-Square* with 5% significant rank.

The results of this research show that: there are differences of taxpayers' attitude toward the quality service of Samsat's integrated offices based on (1) education level ($\chi^2_{\text{count}} = 40,560 > \chi^2_{\text{table}} = 7,81$). (2) income level ($\chi^2_{\text{count}} = 20,960 > \chi^2_{\text{table}} = 7,81$). (3) kind of occupation ($F_{\text{count}} = 18,848 > F_{\text{table}} = 3,090$).