

RINGKASAN

Antas Nasa Nugraha. NIM: 202302020258. Efektivitas Elektronifikasi Transaksi Pemerintah Terhadap Pungutan Pajak Daerah Di Bapenda Tulungagung. Pembimbing I: Dr. Imam Fachruddin, M.Si

Pemungutan pajak daerah merupakan salah satu sumber pendapatan utama bagi pemerintah daerah. Dalam rangka meningkatkan efektivitas pengelolaan pajak, Pemerintah Kabupaten Tulungagung melalui Badan Pendapatan Daerah (Bapenda) menerapkan sistem elektronifikasi transaksi untuk mempermudah proses pembayaran, pencatatan, dan pelaporan pajak. Penelitian ini dilatarbelakangi oleh pentingnya memastikan bahwa penerapan sistem tersebut benar-benar efektif dalam mendukung peningkatan penerimaan pajak daerah.

Tujuan dari penelitian ini adalah untuk menganalisis efektivitas penerapan elektronifikasi transaksi pemerintah daerah terhadap pemungutan pajak daerah di Bapenda Tulungagung. Penelitian menggunakan pendekatan kualitatif deskriptif dengan lokasi di Bapenda Tulungagung. Data dikumpulkan melalui wawancara mendalam dengan Kepala Bapenda, Kabid Pembukuan dan Penagihan Pajak Daerah, Kasubid Pembukuan Penerimaan, Kepala UPT Pajak Daerah, serta wajib pajak. Analisis data dilakukan menggunakan teori Indikator Efektivitas menurut Sutrisno dalam Juanda (2022) yang mencakup lima aspek: pemahaman konsep, tepat sasaran, tepat waktu, tercapainya tujuan, dan perubahan nyata.

Hasil penelitian menunjukkan bahwa penerapan elektronifikasi transaksi di Bapenda Tulungagung secara umum berjalan efektif. Dari sisi pemahaman konsep, pegawai dan wajib pajak memahami sistem dengan baik berkat sosialisasi dan pelatihan rutin, meskipun sebagian wajib pajak kecil masih mengalami kendala literasi digital. Pada indikator tepat sasaran, sistem mampu mengidentifikasi objek dan subjek pajak dengan lebih akurat berkat integrasi data antar-OPD, namun masih terdapat beberapa sektor usaha yang belum sepenuhnya terjangkau. Indikator tepat waktu menunjukkan percepatan yang signifikan karena proses pembayaran dan pencatatan dapat dilakukan secara real-time, walaupun terkadang masih terkendala jaringan internet di beberapa wilayah. Pada indikator tercapainya tujuan, sistem terbukti meningkatkan penerimaan pajak, transparansi, dan akuntabilitas, meski perlu evaluasi rutin untuk memastikan optimalisasi. Terakhir, indikator perubahan nyata terlihat pada perubahan budaya kerja pegawai yang lebih adaptif terhadap teknologi, berkurangnya antrian di kantor, dan meningkatnya kepatuhan wajib pajak.

Secara keseluruhan, penelitian ini menyimpulkan bahwa penerapan elektronifikasi transaksi di Bapenda Tulungagung efektif dalam mendukung pemungutan pajak daerah, meningkatkan efisiensi, transparansi, dan akurasi penerimaan pajak. Namun demikian, perlu adanya penguatan literasi digital, peningkatan kualitas infrastruktur jaringan, serta penguatan layanan bantuan teknis (helpdesk) agar sistem dapat dioptimalkan secara menyeluruh dan merata di seluruh lapisan wajib pajak.

Kata Kunci: Elektronifikasi, Pajak Daerah, Efektivitas, Bapenda Tulungagung, Digitalisasi Pelayanan

SUMMARY

Antas Nasa Nugraha. NIM: 202302020258. he Effectiveness of Government Transaction Electronification on Local Tax Collection at Bapenda Tulungagung. Supervisor I: Dr. Imam Fachruddin, M.Si

Local tax collection is one of the main sources of revenue for local governments. In order to improve the effectiveness of tax management, the Tulungagung Regency Government, through the Regional Revenue Agency (Bapenda) of Tulungagung, has implemented a transaction electronification system to facilitate the process of tax payment, recording, and reporting. This research is motivated by the importance of ensuring that the implementation of this system is truly effective in supporting the increase of local tax revenue.

The purpose of this study is to analyze the effectiveness of implementing government transaction electronification in local tax collection at Bapenda Tulungagung. This study employs a descriptive qualitative approach and was conducted at Bapenda Tulungagung. Data were collected through in-depth interviews with the Head of Bapenda, the Head of the Division of Tax Accounting and Collection, the Head of the Subdivision of Revenue Recording, the Heads of Regional Tax UPTs, as well as taxpayers. The data were analyzed using the theory of effectiveness indicators by Sutrisno in Juanda (2022), which consists of five aspects: conceptual understanding, accuracy of targets, timeliness, achievement of goals, and real change.

The results of this study show that the implementation of transaction electronification at Bapenda Tulungagung has generally been effective. In terms of conceptual understanding, employees and taxpayers understand the system well due to regular socialization and training, although some small taxpayers still experience digital literacy challenges. In the accuracy of target indicator, the system is able to identify tax objects and subjects more accurately through inter-agency data integration, although several business sectors have not been fully covered. The timeliness indicator shows significant acceleration because payments and records can be made in real time, although internet network disruptions in certain areas sometimes cause delays. In terms of goal achievement, the system has been proven to increase tax revenue, transparency, and accountability, although regular evaluations are still needed to ensure optimization. Finally, the real change indicator can be seen in the work culture of employees who are more adaptive to technology, shorter queues at the office, and increased taxpayer compliance.

Overall, this study concludes that the implementation of transaction electronification at Bapenda Tulungagung is effective in supporting local tax collection, improving efficiency, transparency, and the accuracy of tax revenue. However, there is a need to strengthen digital literacy, improve network infrastructure quality, and enhance technical support services (helpdesk) so that the system can be fully optimized and equitably implemented across all layers of taxpayers.

Keywords: *Electronification, Local Tax, Effectiveness, Bapenda Tulungagung, Service Digitalization*