

ABSTRAK

EFEKTIVITAS PELAKSANAAN *WORK FROM HOME* TERHADAP KINERJA PENYELESAIAN KEBERATAN WAJIB PAJAK PADA KANTOR WILAYAH DIREKTORAT JENDERAL PAJAK BENGKULU DAN LAMPUNG

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Pandemi *COVID-19* membuat Bidang KBP Kanwil DJP Bengkulu dan Lampung turut menerapkan perubahan sistem kerja dan melakukan penyesuaian pelaksanaan tugas dan fungsinya. Perubahan sistem kerja sebagai salah satu kebijakan pemerintah dalam upaya pencegahan penyebaran virus *corona* adalah bekerja dari rumah atau *work from home (WFH)*. Sesuai dengan ketentuan perundang-undangan perpajakan, Bidang KBP Kanwil DJP Bengkulu dan Lampung harus menyelesaikan keberatan yang diajukan oleh wajib pajak dalam jangka waktu paling lama 12 bulan sejak tanggal surat keberatan diterima. Pemberlakuan sistem kerja *WFH* berdampak pada keterbatasan pola koordinasi dan supervisi yang tidak lagi dapat dilakukan secara langsung. Selain itu, sistem kerja baru ini juga dapat berisiko menurunkan motivasi kerja dan membutuhkan kesiapan sumber daya dan infrastruktur untuk mendukung efektivitas pelaksanaan kebijakan ini.

Tujuan penelitian ini adalah untuk meneliti bagaimana efektivitas pelaksanaan *WFH* terhadap kinerja penyelesaian keberatan. Peneliti mencari gambaran budaya kerja, pola koordinasi dan pola supervisi beserta faktor-faktor penunjang kinerja yang berkaitan dengan efektivitas pelaksanaan *WFH* pada Bidang KBP Kanwil DJP Bengkulu dan Lampung.

Penelitian ini dilakukan dengan metode kualitatif dengan teknik pengumpulan data observasi, wawancara, dan dokumentasi. Data dianalisis dengan teknik reduksi data, penyajian data, dan penarikan kesimpulan, kemudian dilakukan triangulasi sumber dan triangulasi teknik pengumpulan data. Instrumen penelitian dalam penelitian ini adalah peneliti sendiri. Informan penelitian adalah Kepala Bidang, Kepala Seksi, dan Penelaah Keberatan pada Bidang KBP Kanwil DJP Bengkulu dan Lampung.

Hasil penelitian menunjukkan bahwa budaya kerja yang diterapkan saat *WFH* tidak berbeda dengan budaya kerja pada saat bekerja di kantor. Pola koordinasi dan pola supervisi tetap dapat dilakukan dengan baik dengan menggunakan media komunikasi berbasis internet. Sistem kerja *WFH* tidak menghambat dan efektif terhadap kinerja penyelesaian keberatan yang dibuktikan dengan jangka waktu penyelesaian keberatan oleh pegawai di Bidang KBP Kanwil DJP Bengkulu dan Lampung dilakukan dalam waktu di bawah 12 bulan.

Kata Kunci: *work from home*, kinerja, keberatan pajak

ABSTRACT

WORK FROM HOME EFFECTIVENESS ON THE PERFORMANCE OF TAXPAYER'S RESPONSIBILITY SETTLEMENT IN THE REGIONAL OFFICE OF THE DIRECTORATE GENERAL OF TAXES BENGKULU AND LAMPUNG

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The COVID-19 pandemic has forced the KBP Division of the Bengkulu and Lampung Regional Tax Offices to also implement changes to the work system and make adjustments to the implementation of their duties and functions. The change in the work system as one of the government's policies in an effort to prevent the spread of the corona virus is working from home or work from home (WFH). In accordance with the provisions of the tax laws, the KBP Division of the Bengkulu and Lampung Regional Tax Offices must settle the objections submitted by the taxpayers within a maximum period of 12 months from the date of receipt of the objection letter. The implementation of the WFH work system has an impact on the limitations of coordination and supervision patterns that can no longer be carried out directly. In addition, this new work system can also run the risk of reducing work motivation and requires the readiness of resources and infrastructure to support the effectiveness of implementing this policy.

The purpose of this study was to examine how the effectiveness of the implementation of WFH on the performance of complaint resolution. Researchers are looking for an overview of work culture, coordination patterns and supervision patterns along with performance supporting factors related to the effectiveness of the implementation of WFH in the KBP Division of the Bengkulu and Lampung Regional Tax Offices.

This research was conducted with qualitative methods with data collection techniques of observation, interviews, and documentation. The data were analyzed with data reduction techniques, data presentation, and drawing conclusions, then triangulation of sources and triangulation of data collection techniques was carried out. The research instrument in this study was the researcher himself. Research informants are the Head of Division, Head of Section, and Objection Reviewer in the KBP Division of the Bengkulu and Lampung Regional Tax Offices.

The results showed that the work culture applied during WFH was no different from the work culture when working in the office. The pattern of coordination and supervision pattern can still be done well by using internet-based communication media. The WFH work system does not hinder and is effective in the performance of objection settlement as evidenced by the time period for resolving objections by employees in the KBP Division of the Bengkulu and Lampung Regional Tax Offices which is carried out in under 12 months.

Keywords: work from home, performance, tax objection