

Abstrak

Compliance Risk Management (CRM) merupakan *Decision Support System* yang digunakan Direktorat Jenderal Pajak untuk melakukan manajemen Wajib Pajak berdasarkan risiko. Manajemen berbasis risiko merupakan strategi yang sesuai untuk melakukan pelayanan, pengawasan, dan penegakan hukum yang lebih efektif dan efisien sesuai dengan tingkat risiko dan kepatuhan Wajib Pajak yang bersangkutan. CRM membantu pemetaan Wajib Pajak berdasarkan risiko yang relevan dengan fungsi-fungsi yang tepat. Setelah melihat implementasi CRM Fungsi Penagihan oleh Jurusita, CRM Fungsi Penagihan dalam kegiatan penagihan pajak yang membantu kinerja Jurusita dan membantu meningkatkan realisasi pencairan tunggakan piutang pajak di KPP dan Kanwil DJP. Secara deskriptif, penjelasan implementasi CRM juga disertai dengan data pendukung berupa realisasi penagihan piutang pajak. Sebelum adanya implementasi CRM Fungsi Penagihan, Jurusita menyusun daftar prioritas penagihan. CRM sebagai *risk engine* otomisasi data perpajakan Wajib Pajak membantu Jurusita Pajak dan Petugas Pemeriksa Pajak melihat Wajib Pajak dengan potensi berupa kemampuan untuk membayar serta kecenderungannya untuk melunasi utang pajaknya.

Kata kunci: *Compliance Risk Management*, Fungsi Penagihan, Peta Risiko Wajib Pajak, Daftar Prioritas Penagihan, Realisasi Penagihan Pajak.

Abstract

Compliance Risk Management (CRM) is a *Decision Support System* used by the Directorate General of Taxes to manage taxpayers based on risk. This risk-based management is an appropriate strategy to provide services, supervision, and law enforcement more effectively and efficiently in accordance with the level of risk and compliance of the taxpayer concerned. CRM helps Taxpayer mapping based on relevant risk with the precision functions. After seeing the implementation of the CRM Billing Function by the bailiff, the CRM billing function in tax collection activities that helps the bailiff's performance and helps increase the realization of the disbursement of tax arrears at the Tax Office and the Regional Office of the Directorate General of Taxation. Descriptively, the explanation of CRM Billing Function implementation is also accompanied by supporting data in the form of the realization of tax receivable collection. Prior to the implementation of the Billing Function CRM, the bailiff compiled a list of billing priorities manually. CRM as a risk engine for taxation automation data for taxpayers helps tax bailiffs and tax audit officers see taxpayers with potential in terms of their ability to pay and their tendency to pay off their tax debts.

Keywords: *Compliance Risk Management*, Billing Function, Taxpayer Risk Map, Billing Priority List, Realization of Tax Collection.