

Abstrak

Work From Home (WFH) merupakan sistem bekerja jarak jauh yang dilaksanakan di tempat tinggal pegawai ditempatkan. Sistem kerja ini mulai menjadi tren semenjak pandemi Covid-19 melanda. Kementerian Keuangan sebagai salah satu instansi pemerintah yang bertugas memberi pelayanan publik berinovasi mengubah sistem kerja mereka dari yang semula offline (bekerja di kantor) menjadi hybrid offline-online (bekerja di kantor dan rumah). Perubahan sistem kerja tersebut berdampak bagi pemberian layanan salah satunya pelaporan SPT Tahunan. Tujuan penelitian ini adalah meneliti mengenai perubahan sistem kerja (WFH) terhadap tingkat kepatuhan pelaporan SPT Tahunan Wajib Pajak di KPP Pratama Magelang masa pandemi. Metode Penelitian dilakukan dengan menggabungkan data kualitatif yang didapat melalui wawancara dengan Kepala Subbagian Umum dan Kepatuhan Internal dan fungsional penyuluh yang berada di seksi pelayanan KPP Pratama Magelang serta data pendukung diperoleh dari seksi PKD KPP Pratama Magelang. Data pendukung tersebut diantaranya rasio kepatuhan wajib pajak yang dihitung dengan membandingkan jumlah wajib pajak terdaftar dengan realisasi SPT yang dilaporkan, kebijakan WFH dan WFO masa pandemi, dan NKO KPP Pratama Magelang masa pandemi. Hasil penelitian menunjukkan bahwa penerapan WFH disertai pemberian pelayanan secara online membuat tingkat kepatuhan pelaporan SPT Tahunan mengalami penurunan, pembagian kuota pegawai WFH/WFO bergantung pada peraturan terkait, dan penerapan sistem kerja WFH pada KPP Pratama Magelang tidak menimbulkan efek buruk terhadap Nilai Kinerja Organisasi.

Kata Kunci: Covid-19, Nilai Kinerja Organisasi (NKO), SPT Tahunan, Work From Home (WFH)

Abstract

Work From Home (WFH) is a remote work system that is implemented where employees live. This work system has begun to become a trend since the Covid-19 pandemic hit. The Ministry of Finance as one of the government agencies tasked with providing public services innovated to change their work system from what was originally offline (working in the office) to a hybrid offline-online (working in the office and home). The change in the work system has an impact on the provision of services, one of which is reporting the Annual Tax Return. The purpose of this study is to examine changes in the work system (WFH) to the level of compliance with the annual tax return reporting of taxpayers at KPP Pratama Magelang during the pandemic. The research method was carried out by combining qualitative data obtained through interviews with the Head of the General Subdivision and Internal Compliance and functional extension workers in the service section of KPP Pratama Magelang and

supporting data obtained from the PKD section of KPP Pratama Magelang. The supporting data includes the taxpayer compliance ratio calculated through the number of registered taxpayers compared to the realization of the reported tax returns, WFH and WFO policies during the pandemic, and the NKO KPP Pratama Magelang during the pandemic. The results showed that the implementation of WFH accompanied by online service delivery made the level of compliance with annual tax return reporting decrease. The decline did not last long because in the following year the compliance rate began to improve although it was not yet significant. The implementation of the WFH work system at KPP Pratama Magelang does not have a bad effect on the Organizational Performance Value, although there are various challenges faced in its application.

Keywords: Covid-19, Organizational Performance Value (NKO), Annual Tax Return, Work From Home (WFH)