Abstrak

Penelitian ini bertujuan untuk mengidentifikasi kepatuhan Wajib Pajak terkait ketentuan jangka waktu pemanfaatan tarif PPh Final 0,5% berdasarkan PP Nomor 55 Tahun 2022 di Kantor Pelayanan Pajak Pratama Jakarta Kebon Jeruk Satu, menjelaskan peran *Account Representative* dan Fungsional Penyuluh Pajak dalam pengawasan kepatuhan penerapan peraturan tersebut, serta mengidentifikasi masalah, hambatan, dan solusi dalam proses pengawasan tersebut. Metode yang digunakan ialah metode kualitatif yang meliputi pengumpulan data primer melalui wawancara dengan *Account Representative*, Fungsional Penyuluh Pajak, dan *Administrator System* di KPP Pratama Jakarta Kebon Jeruk Satu, serta data sekunder dari Seksi Penjaminan Kualitas Data. Hasil penelitian menunjukkan tidak ada Wajib Pajak yang tidak mematuhi ketentuan jangka waktu berdasarkan data realisasi Surat Himbauan tertulis, namun ditemukan pembayaran yang melebihi jangka waktu dan omzet yang melampaui batas berdasarkan data dari Seksi Penjamin Kualitas Data. Peran *Account Representative* dan Fungsional Penyuluh Pajak penting dalam memastikan kepatuhan, meski masih perlu peningkatan efisiensi. Hambatan dalam pengawasan meliputi kesadaran Wajib Pajak yang rendah, kesalahan dalam pendaftaran, dan keterbatasan akses data. Solusi yang diusulkan adalah kolaborasi antara *Account Representative* dan Fungsional Penyuluh Pajak, serta peningkatan koordinasi dengan Seksi PKD. Komitmen dari semua pihak diharapkan dapat meminimalisir risiko ketidakpatuhan.

Kata kunci: Kepatuhan Wajib Pajak, tarif PPh Final, PP Nomor 55 Tahun 2022, pengawasan, Kantor Pelayanan Pajak Pratama Jakarta Kebon Jeruk Satu

Abstract

This research aims to identify taxpayer compliance regarding the utilization period of the 0.5% Final Income Tax rate based on Government Regulation Number 55 of 2022 at the Pratama Tax Office of Jakarta Kebon Jeruk Satu, explain the role of Account Representatives and Functional Tax Counselors in monitoring compliance with these regulations, and identify the issues, obstacles, and solutions in the monitoring process. The qualitative method used includes collecting primary data through interviews with Account Representatives, Functional Tax Counselors, and System Administrators at the Pratama Tax Office of Jakarta Kebon Jeruk Satu, as well as secondary data from the Data Quality Assurance Section. The results show that no taxpayers violated the utilization period provisions based on the realization data of written reminders, although some payments exceeded the timeframe and some turnovers surpassed the limit based on data from the Data Quality Assurance Section. The role of Account Representatives and Functional Tax Counselors is crucial in ensuring compliance, although there is still a need for increased efficiency. The obstacles in monitoring include low taxpayer awareness, registration errors, and limited data access. Proposed solutions include collaboration between Account Representatives and Functional Tax Counselors *and enhanced coordination with the Data Quality Assurance Section. Commitment from all parties is expected to minimize the risk of non-compliance.*

Keywords: *taxpayer compliance, final income tax rate, Government Regulation No. 55 of 2022, monitoring, Kantor Pelayanan Pajak Pratama Jakarta Kebon Jeruk Satu*