



ABSTRACT

Analysis of The Degree of Taxpayers' Satisfaction Towards Employers' Competencies and Comitments in Kantor Pelayanan Pajak Pratama Direktorat Jenderal Pajak (Case Study of Kantor Pelayanan Pajak Pratama A, B, and C)

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The purpose of this study was to identify the correlation between competency, comitment of employers of Direktorat Jenderal Pajak Departemen Keuangan and to analyze how big is the satisfaction of taxpayer relates of services which shown by employers. By implementing the purposive technique as the preferred sampling method, ninety officers of three Kantor Pelayanan Pajak Pratama participated as respondents of measuring perception of competency and comitment, moreover there are fourty taxpayers participated as respondent of service satisfaction measuring. The research utilized Service Quality and Importance Performance Analysis to analyze and map the attributes of five quality dimensions (tangibles, realibility, responsiveness, assurance, and empathy) into a cartesius diagram which shows the gap between importance and performance of the dimensions . After that, from the gap of importance and performance, can be measured the Customers (Taxpayers) Satisfaction Index which imply the strategy of maintaning of taxpayers. T-test analyzed signification between degree of importance and degree of performance, so can be measured the consumers' satisfaction. The descriptive correlation between employers competencies and comitments and taxpayers satisfaction are described by qualitative analysis that is intervariables correlation matrix.

The result of this research shows the data collected from 3 Kantor Pelayanan Pajak Pratama related with the theories applied. This conclusion can be seen at the end of this report that shows the correlation between taxpayers' satisfaction with competencies and comitments which measured as perception of two variables. The output also shows that dimensions of quality of service is low performance below the importance that was expected by taxpayers. Generally, taxpayers as customers of services give their opinion in index that shows the Satisfy result, even there were some attributes of competencies and comitments shows the average and underaverage. The result indicates that human resourches policy of Direktorat Jenderal Pajak to improve the performance of employers in competencies and comitments had to be modified by decentralize the measuring and improvement trainings under the policy of head office .

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