



ANALYSIS OF THE EFFECT OF IMPLEMENTATION OF A MODERN TAX ADMINISTRATION SYSTEM ON EMPLOYEE PERFORMANCE PRATAMA TAX SERVICES OFFICE POLONIA FIELDS

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Abstract

The increasing role of taxes as the main source of state revenue as well as public demands for clean and transparent tax management have encouraged the Directorate General of Taxes to carry out reforms in the form of improvements to tax policies and the tax administration system. In principle, the concept of modernizing tax administration is a change to the tax administration system that can change the mindset and behavior of officials as well as organizational values so that it can make the DJP a professional institution with a good image in society. One of the objectives of implementing tax administration reform is to improve performance. This research aims to find out more clearly about the performance of KPP Pratama Medan Polonia with the implementation of the Modern Tax Administration System (SAPM) and the relationship between the application of SAPM and the performance of KPP Pratama Medan Polonia. In developing this research supporting theories regarding Organizational Structure, Organizational Procedures, Strategy were used. Organizations and Organizational Culture. Apart from that, to better understand the extent of the influence of Organizational Structure, Organizational Procedures, Organizational Strategy and Organizational Culture on employee performance, an in-depth understanding of employee performance theories is needed. Empirical tests were carried out on 105 employees to obtain data on Organizational Structure, Organizational Procedures, Organizational Strategy and Organizational Culture which so far have been deemed unable to provide hope for employees. The analytical tool used in this research is multiple regression. It turns out that Organizational Structure, Organizational Procedures, Organizational Strategy and Organizational Culture have a positive effect on employee performance.

Keywords: *Organizational Structure, Organizational Procedures, Organizational Strategy, Organizational Culture and Employee Performance*

1. INTRODUCTION

The increasing role of taxes as the main source of state revenue as well as public demands for clean and transparent tax management have encouraged the Government, in this case the Directorate General of Taxes, to carry out reforms in the form of improvements to tax policy and the tax administration system, with the aim of achieving a high level of voluntary compliance, public trust, the tax base can be further expanded so that the available potential tax revenue can be collected ideally by upholding the principles of social justice and providing excellent service to taxpayers (Harsono, 2006). In the self-assessment tax system, taxpayers are given the responsibility to fulfill their own tax obligations. This change in the tax system was followed in 1989 by improvements to tax administration through changes in the organizational structure from a tax office to a tax office (Mardiasmo, 2001).

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Taxes are resources obtained by the government that come from people's taxes. Not only does it help the single defense described above, but it can also be used to support government efforts in achieving state goals, namely protecting the people and creating a sense of security that is socially responsible. These goals were supported by the nation's leaders. To achieve this goal, this nation must carry out development in all fields. As a country founded on material and social laws, Indonesia upholds the principles of government that foster people's welfare. In this case, having sufficient funds to carry out development is a very important factor. One way the government ensures funding for this project is by conducting regular inspections (Bismawan, 2001).

Employee performance is as follows: a) Number of jobs, or the number of hours worked during a certain time period. b) Quality of work, or work standards achieved based on agreements and understandings. c) Job knowledge, or general understanding of the job and related tasks. d) Creativity, which refers to the ability to generate ideas and the ability to use ideas to improve proposals that emerge. e) Cooperation, namely the willingness to work together with other people or fellow members of the organization. f) Dependability, namely the ability to be trusted in terms of leadership and delegation of work. g) Initiative, namely the willingness to take on new tasks and do them with strong commitment. h) Personal attributes, namely having integrity, perseverance, friendliness and personality. i) Effectiveness and efficiency, namely managing work with accuracy and efficiency and using time efficiently (Lumbanraja, 2017).

2. RESEARCH METHODS

This research uses quantitative research. This research was conducted at the Polonia Medan Tax Service Office using a survey method.

3. RESULTS AND DISCUSSION

1) Reliability Table

Model	R	R Square	Adjusted Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. Change	
1	.924 ^a	.854	.841	1.05244	.854	67.267	4	46	.000	1.715

2) Direct Influence Table

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	37.566	1.858		4.073	.000					
struktur organisasi	.077	.045	.139	1.710	.094	.718	.244	.096	.481	2.079
prosedur strategi organisasi	.194	.065	.272	3.003	.004	.801	.405	.169	.387	2.582
organisasi budaya	.144	.086	.186	1.681	.100	.838	.241	.095	.261	3.839
organisasi	.331	.082	.435	4.011	.000	.877	.509	.226	.270	3.697



4. CONCLUSION

Based on the results of the explanation above, it can be concluded that:

1. Organizational structure variables have a positive and significant effect on employee performance variables. If the organizational structure is effective, this will encourage employees to achieve optimal levels of performance
2. Organizational procedure variables have a positive and significant effect on employee performance variables. This means that changes in employee performance levels are largely determined by whether the procedures in an organization or institution are good or not.
3. The organizational strategy variable has a positive and significant effect on the job satisfaction variable. This means that changes in employee performance levels are largely determined by the implementation of organizational strategies in an organization or institution
4. Organizational culture variables have a positive and significant effect on employee performance variables. This means that changes in employee performance levels are largely determined by whether or not the organizational culture in an organization or institution is conducive. Organizational culture has a more dominant influence on the performance of Medan Polonia Tax Service Office employees.

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