

INTISARI

Penelitian ini bertujuan untuk mengetahui prosedur pelayanan pendaftaran NPWP Orang Pribadi secara manual dan *e-registration* sekaligus mengetahui apakah prosedurnya sudah sesuai dengan aturan *SOP* DJP Nomor SE-60/PJ/2013 dan mengetahui hambatan serta upaya dalam meningkatkan pelayanan pendaftaran NPWP Orang Pribadi.

Jenis penelitian ini adalah penelitian kualitatif dengan menggunakan pendekatan deskriptif. Sumber data yang digunakan adalah data primer dan data sekunder. Teknik pengumpulan data yang digunakan yaitu metode wawancara, observasi, dan studi pustaka.

Dari hasil penelitian ini menyimpulkan bahwa prosedur pelayanan pendaftaran NPWP Orang Pribadi secara manual dilakukan Wajib Pajak datang ke KPP langsung dengan mengisi formulir pendaftaran disertai dengan persyaratan yang telah ditentukan. Sedangkan pendaftaran secara elektronik (*e-registration*) dapat dilakukan oleh Wajib Pajak melalui internet dengan alamat www.pajak.go.id kemudian memilih menu *e-registration*. Prosedur pelayanannya sedikit ada perbedaan pada tahapan awal pendaftaran secara manual, namun secara keseluruhan sudah dijalankan dengan baik sesuai SE-60/PJ/2013. Hambatan yang terjadi yaitu pada saat pengiriman melalui kantor pos banyak yang belum menerima kartunya dan masih ada Wajib Pajak yang mengalami kebingungan. Upaya yang dilakukan yaitu dengan menyuruh Wajib Pajak datang sendiri ke KPP dan melakukan sosialisasi.

Kata Kunci : Pendaftaran NPWP OP, manual dan *e-Registration*, hambatan dan upaya

ABSTRACT

This study is to find out the manual and e-registration procedure of personal NPWP (Nomor Pokok Wajib Pajak/Taxpayer Registration Number) registration service as well as to find out whether the procedure has been running accordance with the standard operating procedure (SOP) of DJP number SE-60/PJ/2013. Thus, later on the constraints and efforts in improving the personal NPWP registration service can be revealed.

The type of this study was qualitative research which used descriptive approach. The data source used was primary and secondary data. The data gathering technique were interview, observation and library study method.

Based on the result of the study, it can be concluded that the manual procedure of personal NPWP registration service is done in the way that the taxpayers directly visited the KPP (Kantor Pelayanan Pajak/Tax Office) by filling out registration form including the submission of the requirements. Meanwhile, e-registration can be done by the taxpayers through internet by accessing www.pajak.go.id, then selecting menu e-registration. There are few differences on the initial phase between manual and e-registration. However, the overall procedure has been able to be administered appropriately according to the SE-60/PJ/2013. The constraints found is that during the delivery through the Post Office, there were many people who had not got the cards and there were still taxpayers who experienced confusion. The efforts performed were by asking the taxpayers to directly visit the KPP and conduct socialization.

Key Words: *Personal NPWP (Nomor Pokok Wajib Pajak/Taxpayers Registration Number) Registration, Manual and e-registration, Constraints and Efforts*