

ABSTRAK

EFEKTIVITAS PENGGUNAAN ALAT PEREKAM DATA DALAM MENINGKATKAN KEPATUHAN WAJIB PAJAK RESTORAN KABUPATEN LAMPUNG SELATAN

Oleh

ANNISA ADE PRATIWI

Penelitian ini bertujuan menganalisis efektivitas penggunaan alat perekam data dalam meningkatkan kepatuhan wajib pajak restoran di Kabupaten Lampung Selatan. Penelitian menggunakan metode kualitatif deskriptif melalui wawancara, observasi, dan dokumentasi dengan fokus lapangan di Kecamatan Natar. Hingga tahun 2025, alat perekam data baru digunakan oleh 36 dari sekitar 180 wajib pajak restoran aktif atau sekitar 20,00%, sehingga implementasinya masih bersifat bertahap dan selektif. Hasil penelitian menunjukkan bahwa penggunaan alat perekam data tergolong cukup efektif. Dari aspek pemahaman program, BPPRD dan wajib pajak pengguna umumnya telah memahami tujuan serta mekanisme penggunaan alat. Dari aspek ketepatan sasaran, alat diprioritaskan pada restoran dengan potensi transaksi tinggi, meskipun cakupan penerapannya belum merata. Dari aspek ketepatan waktu, alat membantu ketertiban pelaporan karena transaksi tercatat otomatis, tetapi ketepatan waktu pembayaran pajak belum sepenuhnya optimal. Dari aspek pencapaian tujuan, alat meningkatkan transparansi transaksi, akurasi pelaporan, dan pengawasan pajak. Dari aspek perubahan nyata, terdapat perbaikan pada kesesuaian pelaporan transaksi, meningkatnya konsistensi pemenuhan kewajiban pajak, serta berkurangnya ruang manipulasi pelaporan. Pada tahun 2025, kelompok pengguna alat juga menyumbang sekitar 56,06% penerimaan pajak restoran, menunjukkan kontribusi besar meskipun cakupan pengguna masih terbatas. Oleh karena itu, diperlukan perluasan implementasi, penertiban penggunaan alat secara konsisten, serta penerapan skema insentif bagi wajib pajak yang patuh dan disinsentif bagi wajib pajak yang masih pasif, melakukan pelaporan ganda, atau tidak memanfaatkan alat secara optimal.

Kata Kunci: Efektivitas Program, Alat Perekam Data, *Tapping Box*, Kepatuhan Wajib Pajak, Pajak Restoran.

ABSTRACT

THE EFFECTIVENESS OF USING DATA RECORDING DEVICES IN IMPROVING RESTAURANT TAXPAYER COMPLIANCE IN SOUTH LAMPUNG REGENCY

By

ANNISA ADE PRATIWI

This study aims to analyze the effectiveness of using data recording devices in improving restaurant taxpayer compliance in South Lampung Regency. The study employed a descriptive qualitative method through interviews, observation, and documentation, with field research focused in Natar District. As of 2025, data recording devices had only been used by 36 out of approximately 180 active restaurant taxpayers, or around 20.00%, indicating that the implementation remained gradual and selective. The results show that the use of data recording devices is considered moderately effective. In terms of program understanding, both BPPRD and taxpayer users generally understood the objectives and mechanisms of the device. In terms of target accuracy, the devices were prioritized for restaurants with high transaction potential, although their implementation had not yet been evenly distributed. In terms of timeliness, the devices helped improve reporting discipline because transactions were automatically recorded, although the timeliness of tax payment was still not fully optimal. In terms of goal achievement, the devices improved transaction transparency, reporting accuracy, and tax supervision. In terms of tangible change, there were improvements in the conformity of transaction reporting, increased consistency in fulfilling tax obligations, and reduced opportunities for reporting manipulation. In 2025, the group of taxpayers using the devices also contributed around 56.06% of restaurant tax revenue, indicating a significant contribution despite the still limited coverage of users. Therefore, it is necessary to expand implementation, ensure consistent use of the devices, and apply incentive schemes for compliant taxpayers as well as disincentives for those who remain passive, engage in double reporting, or do not use the devices optimally.

Keywords: Program Effectiveness, Transaction-Recording Device, Tapping Box, Taxpayer Compliance, Restaurant Tax.