

**MENGUNGKAP PERAN SI ELING DALAM MENINGKATKAN
PERILAKU KEPATUHAN PAJAK KENDARAAN BERMOTOR DI
KABUPATEN BULELENG**

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ABSTRAK

Penelitian ini bertujuan untuk mengeksplorasi hal-hal yang mendasari diterapkannya inovasi Si Eling, implementasinya, dan persepsi Wajib Pajak terhadap inovasi tersebut. Penelitian ini menggunakan desain deskriptif kualitatif. Data dikumpulkan melalui wawancara semi-terstruktur dengan empat orang staf yang bertugas mengoperasikan Si Eling dan enam orang Wajib Pajak kendaraan bermotor di Kabupaten Buleleng. Analisis data dilakukan dengan reduksi data, penyajian data dan penarikan kesimpulan. Temuan penelitian mengungkapkan bahwa munculnya Si Eling berakar pada masalah kelupaan Wajib Pajak mengenai tanggal jatuh tempo pembayaran pajak kendaraan bermotor yang berdampak pada meningkatnya tunggakan pajak di Kabupaten Buleleng. Si Eling mengirimkan satu pesan pengingat proaktif kepada Wajib Pajak yakni 15 hari sebelum jatuh tempo pembayaran, yang mencakup informasi data kendaraan, jumlah pembayaran, serta detail spesifik mengenai waktu jatuh temponya. Dalam implementasinya, Si Eling menghadapi hambatan terkait validitas nomor HP Wajib Pajak dan kebijakan pembatasan pengiriman pesan massal oleh WhatsApp. Selain itu, kontribusi atau dampak dari penerapan Si Eling terhadap perilaku kepatuhan pajak maupun penerimaan pajak tidak dapat diketahui akibat penggunaan indikator kinerja yang tidak tepat. Di sisi lain, Wajib Pajak merespons positif inovasi Si Eling karena merasa terbantu dalam mempersiapkan sumber daya yang diperlukan dan mengurangi risiko kelupaan dalam membayar pajak. Peneliti selanjutnya diharapkan dapat menguji secara kuantitatif dampak penerapan Si Eling terhadap perilaku kepatuhan pajak kendaraan bermotor di Kabupaten Buleleng.

Kata-kata kunci: dorongan, pesan pengingat, kepatuhan pajak

**UNCOVERING THE ROLE OF SI ELING IN IMPROVING MOTOR
VEHICLE TAX COMPLIANCE BEHAVIOR IN BULELENG DISTRICT**

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ABSTRACT

This study aims to explore the underlying reasons for implementing the Si Eling innovation, its implementation, and taxpayers' perceptions of the innovation. This study used a qualitative descriptive design. Data were collected through semi-structured interviews with four staff operating Si Eling and six motor vehicle taxpayers in Buleleng Regency. Data analysis was conducted by data reduction, presentation, and conclusion drawing. The research findings revealed that the emergence of Si Eling was rooted in the problem of taxpayers' forgetfulness regarding the due date of motor vehicle tax payments, which impacted increasing tax arrears in the Buleleng Regency. Si Eling sends one proactive reminder message to taxpayers 15 days before the payment is due, which includes information on vehicle data, payment amount, and specific details about the due date. In its implementation, Si Eling faced obstacles related to the validity of taxpayers' cellphone numbers and WhatsApp's mass messaging restriction policy. In addition, the contribution or impact of the implementation of Si Eling on tax compliance behavior and tax revenue cannot be known due to the use of inappropriate performance indicators. On the other hand, taxpayers responded positively to the Si Eling innovation because they felt it helped in preparing the necessary resources and reducing the risk of forgetting to pay taxes. Future researchers are expected to quantitatively test the impact of Si Eling implementation on motor vehicle tax compliance behavior in the Buleleng Regency.

Keywords: nudge, reminder message, tax compliance