ABSTRAK

Self Assesment System merupakan salah satu sistem pemungutan pajak yang memberikan wewenang penuh kepada wajib pajak untuk menghitung, membayar, dan memperoleh sendiri besarnya pajak yang terutang sesuai dengan ketentuan perundang-undangan. Sistem ini diharapkan mampu meningkatkan kesadaran dan kepatuhan wajib pajak secara sukarela, sekaligus mewujudkan sistem perpajakan yang efektif, efesien, dan berkeadilan. Dalam konteks Pajak Pengahasilan (PPh) Orang Pribadi, implementasi *Self Assesement System* sangat bergantung pada pemahaman, kemampuan, serta kesadaran wajib pajak dalam memenuhi kewajibannya.

Penelitian ini bertujuan untuk mengetahui bagaimana implementasi *Self Assesment System* dalam pemungutan PPh Orang Pribadi di KPP Pratama Semarang Candisari, kendala yang dihadapi dalam pelaksanaannya, serta solusi yang dutempuh oleh KPP dalam mengatasi hambatan tersebut. Penelitian in meninjau stategi pelayanan dan edukasi yang dilakukan KPP dalam mendukung terciptanya kemandirian dan kepatuhan wajib pajak, khsusnya pada era digitalisasi administraso perpajakan. Metode penelitian yang digunakan adalah yuridis-empiris dengan pendekatan deskriptif-analitis. Data primer diperoleh melalui wawancara langsung dengan pegawai KPP Pratama Semarang Candisari, sementara data sekunder diperoleh dari peraturan perundang-undangan, litelatur perpajakan, jurnal, dan dokumen resmi lainnya. Analisis dilakukan secara kualitatif untuk mengkaji hubungan antara teori dan praktik perpajakan di lapangan.

Hasil penelitian menunjukkan bahwa (1) penerapan *Self Assesment System* di KPP Pratama Semarang Candisari telah berjalan sesuai ketentuan peraturan perundang-undangan, dengan memanfaatkan sistem *e-Filing*, *e-Billing*, dan DJP *Online* sebagai sarana utama pelaporan dan pembayaran pajak. (2) Hambatan yang ditemukan di lapangan meliputi rendahnya pemahaman wajib pajak terhadap teknis pelaporan, ketergantungan terhadap bantuan petugas pajak, serta kendala teknis seperti kesulitan akses digital. Untuk mengatasi hal tersebut, KPP telah melakukan berbagai inovasi layanan seperti penyediaan *helpdesk*, konsultasi daring, pembentukan Satgas pelaporan SPT, kelas pajak, serta penyuluhan melalui media sosial dan kolaborasi lintas instansi. Oleh karena itu, keberhasilan implementasi *Self Assessment System* sangat ditentukan oleh sinergi antara edukasi berkelanjutan, pelayanan publik yang responsif, dan pemanfaatan teknologi informasi secara optimal. Diperlukan strategi peningkatan literasi pajak secara menyeluruh serta pendekatan yang adaptif terhadap karakteristik wajib pajak untuk mendorong kepatuhan sukarela yang berkelanjutan.

Kata Kunci: *Self Assessment System*, Pajak Penghasilan Orang Pribadi, Kepatuhan Wajib Pajak

ABSTRACT

The Self Assessment System is a tax collection system that grants full authority to taxpayers to calculate, pay, and self-report the amount of tax payable in accordance with prevailing tax regulations. This system is expected to enhance taxpayer awareness and voluntary compliance, while also creating an effective, efficient, and fair tax system. In the context of Individual Income Tax (PPh Orang Pribadi), the implementation of the Self Assessment System heavily relies on the taxpayer's understanding, capability, and awareness in fulfilling their tax obligations.

This research aims to examine the implementation of the Self Assessment System in the collection of Individual Income Tax at the Primary Tax Office (KPP Pratama) Semarang Candisari, the obstacles encountered in its implementation, and the solutions taken by the tax office to address these challenges. The study also explores the service and educational strategies carried out by the tax office to support the creation of taxpayer independence and compliance, particularly in the era of digitalized tax administration. The research method used is a juridical-empirical approach with a descriptive-analytical method. Primary data were obtained through direct interviews with employees of KPP Pratama Semarang Candisari, while secondary data were collected from tax regulations, literature, journals, and official documents. The analysis was conducted qualitatively to examine the relationship between tax theory and its practical implementation in the field.

The results show that (1) the implementation of the Self Assessment System at KPP Pratama Semarang Candisari has been conducted in accordance with existing tax laws and regulations, utilizing systems such as e-Filing, e-Billing, and DJP Online as the main platforms for tax reporting and payment. (2) The main obstacles identified include taxpayers' lack of understanding of the reporting procedures, dependency on tax officers, and technical difficulties such as limited digital access. In response, the tax office has introduced various service innovations, including helpdesks, online consultations, the formation of SPT reporting task forces, tax classes, and outreach via social media and inter-agency collaboration. Therefore, the success of the Self Assessment System depends greatly on the synergy between continuous education, responsive public service, and the optimal use of information technology. A comprehensive strategy to improve tax literacy and adaptive approaches tailored to taxpayer characteristics are essential to promote sustainable voluntary compliance.

Keywords*: Self Assessment System, Individual Income Tax, Taxpayer Compliance*