KOMUNIKASI ANTARPRIBADI JURUSITA PAJAK NEGARA DAN WAJIB PAJAK PADA KANTOR PELAYANAN PAJAK MADYA MEDAN

TESIS

Diajukan sebagai salah satu syarat untuk memperoleh gelar Magister Jurusan Ilmu Komunikasi pada Fakultas Ilmu Sosial dan Ilmu Politik Universitas Andalas

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ABSTRAK

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Judul : Komunikasi Antarpribadi Jurusita Pajak Negara dan Wajib Pajak pada Kantor Pelayanan Pajak Madya Medan

Penagihan pajak oleh Jurusita Pajak Negara merupakan komunikasi antarpribadi institusional yang sarat tekanan psikologis, asimetri kekuasaan, dan potensi konflik. Penelitian ini menganalisis bentuk kecemasan dan ketidakpastian komunikasi dalam interaksi Jurusita Pajak Negara dan Wajib Pajak, serta strategi komunikasi dalam membangun kepatuhan Wajib Pajak di KPP Madya Medan, menggunakan pendekatan kualitatif studi kasus dengan paradigma konstruktivisme. Data dikumpulkan dari delapan informan purposif, yaitu empat Jurusita dan empat Wajib Pajak, melalui wawancara mendalam, observasi, dan dokumentasi, dianalisis dengan model interaktif Miles, Huberman, dan Saldana. Penelitian menggunakan dua teori komplementer, yaitu *Anxiety/Uncertainty Management Theory* dari Gudykunst yang menganalisis proses psikologis terbentuknya kecemasan dan ketidakpastian, sedangkan *Social Exchange Theory* dari Thibaut dan Kelley menganalisis kalkulasi *cost-reward* di balik keputusan kepatuhan, beroperasi secara sekuensial. Hasil penelitian menemukan dua hal utama. Pertama, kecemasan Jurusita bersifat gradatif berdasarkan masa kerja, sedangkan kecemasan Wajib Pajak merata dan berlapis pada dimensi struktural, prosedural, dan material-reputasional, membentuk *bidirectional anxiety*. Kedua, Jurusita efektif menerapkan situation *transformation*, komunikasi pra-pertemuan digital, pendekatan budaya lokal manganju, dan opsi penyelesaian fleksibel untuk membangun *voluntary compliance* berbasis kepercayaan prosedural. Penelitian ini menyimpulkan bahwa kepatuhan pajak lebih ditentukan oleh kualitas komunikasi antarpribadi dan keadilan prosedural melalui *mindful communication*, bukan semata paksaan hukum, dengan tiga kontribusi ilmiah, yaitu konsep *stranger* fungsional institusional yang memperluas AUM ke komunikasi koersif, proposisi *procedural fairness primacy* yang memperkaya *Social Exchange Theory*, dan model analisis komunikasi penagihan pajak sebagai acuan strategi komunikasi Direktorat Jenderal Pajak.

Kata Kunci: komunikasi antarpribadi, Jurusita Pajak Negara, Wajib Pajak, manajemen kecemasan dan ketidakpastian, teori pertukaran sosial

ABSTRACT

Name : *Paruhum Tambunan*

Study Program : *Master of Communication Studies*

Title : *Interpersonal Communication between State Tax Bailiffs and Taxpayers at the Medan Medium Tax Service Office*

Tax collection by State Tax Bailiffs constitutes a form of institutional interpersonal communication fraught with psychological pressure, power asymmetry, and the potential for conflict. This study analyzes the forms of communication anxiety and uncertainty in interactions between State Tax Bailiffs and taxpayers, as well as the communication strategies employed to foster taxpayer compliance at the Medan Medium Tax Office (KPP Madya Medan). It utilizes a qualitative case study approach grounded in the constructivist paradigm. Data were gathered from eight purposively selected informants—four bailiffs and four taxpayers—via in-depth interviews, observation, and document analysis, and were subsequently analyzed using the interactive model developed by Miles, Huberman, and Saldana. The study employs two complementary theories: Gudykunst's Anxiety/Uncertainty Management (AUM) Theory, which analyzes the psychological processes underlying the formation of anxiety and uncertainty; and Thibaut and Kelley's Social Exchange Theory, which analyzes the cost-reward calculations behind compliance decisions. These theories operate sequentially within the study. The research findings highlight two key points. First, bailiffs' anxiety varies according to their tenure, whereas taxpayers' anxiety is pervasive and multi-layered—spanning structural, procedural, and material-reputational dimensions—thereby creating a state of "bidirectional anxiety." Second, bailiffs effectively employ strategies such as "situation transformation," digital pre-meeting communication, the local ''manganju'' cultural approach, and flexible settlement options to foster voluntary compliance rooted in procedural trust. The study concludes that tax compliance is driven more by the quality of interpersonal communication and procedural fairness—facilitated through "mindful communication"—than by legal coercion alone. It offers three scholarly contributions: the concept of the "institutional functional stranger," which extends AUM Theory to the realm of coercive communication; the "procedural fairness primacy" proposition, which enriches Social Exchange Theory; and an analytical model for tax collection communication that serves as a reference for the Directorate General of Taxes' (DJP) communication strategies.

Keywords: interpersonal communication, State Tax Bailiff, Taxpayer, anxiety and uncertainty management, social exchange theory