

## CHAPTER I

### INTRODUCTION

#### 1.1 Reason for Choosing the Title

Tax is money that has to be paid to a government for public purposes. There are two kinds of tax, Central Tax and Regional Tax. According to constitution number 34 year 2000 regional tax is source of regional income. Regional tax is the fundamentally based on the principle of contribution and benefit, where residents pay in return for administrative services provided by the regional governments. The biggest income regional tax is from vehicle tax ( PKB ).

Regional Income Office is a formal institution which is consistent with the tax payment in Central Java. Regional Income Office serves online and local payment. Online payment is a way to pay for the tax from tax payer to official tax through many methods. It can be done in a bank. Local payment is a way to pay for the tax from tax payer to official tax with one procedure. It can be done in a chosen office.

On-line and local payments are the alternatives for the tax payer, to pay for the tax. On-line payment is one of the ways to pay a tax, which is often chosen by the tax payer. The latter is preferably chosen because it is much easier and practical.

Based on the above statements, the writer is interested in writing a paper entitled "The Alternatives of Motor Vehicle Tax Payment at Regional Income Office Central Java".

### **1.2 Statement of the Problem**

The problem of this paper is "What are the alternatives of motor vehicle tax payment at Regional Income Office Central Java?"

### **1.3 Limitation of the Study**

The writer limits the problem on the alternatives of motor vehicle tax payment, particularly on-line tax payment, during the job training at Regional Income Office Central Java.

### **1.4 Objective of the Study**

The objective of the study related to the problems is to describe the alternatives of on-line tax payment at Regional Income Office Central Java.

### **1.5 Significance of the Study**

The significances of the study in this paper are for:

#### **1. The Writer**

Knowing the alternatives of tax payment at Regional Income Office Central Java.

## 2. The Institution

As input for the institution especially to develop further alternatives of tax payment.

## 3. The University

To provide references which are about the alternatives of tax payment at Regional Income Office Central Java.

### 1.6 Implementation of the Study

This study was conducted on January 21 to 18 February 2008, the writer started to do the job training at Regional Income Office from Monday to Thursday from 7 am to 4 pm and 7 am to 11 am on Friday, while the activities that the writer did during the study are as follows:

NO.	DATE	PLACE	ACTIVITIES
1.	21 <sup>st</sup> - 22 <sup>nd</sup> January 2008	Tax Office at Regional Income Office	Inputting the data
2.	23 <sup>rd</sup> January 2008	Tax Office at Regional Income Office	Filing the data
3.	24 <sup>th</sup> - 25 <sup>th</sup> January 2008	Tax Office at Regional Income Office	Inputting the data
4.	28 <sup>th</sup> January 2008	Tax Office at Regional Income Office	Filing the data

5.	29 <sup>th</sup> January 2008	Tax Office at Regional Income Office	Inputting the data
6.	30 <sup>th</sup> January 2008	Tax Office at Regional Income Office	Filing the data
7.	31 <sup>st</sup> January 2008	Tax Office at Regional Income Office	Inputting the data
8.	1 <sup>st</sup> February 2008	Tax Office at Regional Income Office	Filing the documents
9.	5 <sup>th</sup> February 2008	Tax Office at Regional Income Office	Inputting the data
10	8 <sup>th</sup> – 18 <sup>th</sup> 2008	Tax Office at Regional Income Office	a. Filing the data b. Inputting the data c. Calculating the data

Table 1.1 Implementation of the study

### **1.7 Method of Data Collection**

The methods of data collection are as follows:

#### **1. Interview**

According to Hadi (1987:193), Interview is a method of data collection by one-way interview which is systematic and based on the objective of the research. In this method, the writer interviewed some office staff.

#### **2. Observation**

According to Hadi (1983:136), Observation is systematic observations and note taking of the phenomena which are being studied. In this method, the writer observed how the office staff did their job.

#### **3. Library Research**

According to Nasir (1983:13), Library Research is a method of data collection by using literature books related to the research. The writer, using this method with collected data from some books related to the field study.

### **1.8 Paper Organization**

This paper is organized as follows:

Chapter I is Introduction. This chapter consists of reason for choosing the title, statement of the problem, limitation of the problem, objective of the study, method of data collection, and paper organization.

Chapter II is Literature Review. This chapter consists of literature review dealing with literature review that covers some theories about tax payment in Regional Income Office.

Chapter III presents The Alternative Tax Payment at Regional Income Office Central Java. This chapter consists of history of the company, organizational structure, job description, vision and mission of Regional Income Office Central Java.

Chapter IV is Conclusion and Suggestion. This chapter presents conclusion and suggestion about the alternative tax payment at Regional Income Office Central Java.

SURAT KESETERAPAN TANDA BUKTI PEMBAKARAN DOKUMEN