

ABSTRAK

Haerani,2025,Optimalisasi Pelayanan Publik Pada Kantor Pelayanan Pajak Pratama Makassar Selatan Kota Makassar. (Dibimbing oleh Ihyani Malik dan Muhammad Yusuf)

Pelayanan publik merupakan serangkaian kegiatan yang dilakukan oleh organisasi publik atau instansi pemerintah yang bertujuan untuk memenuhi kebutuhan masyarakat akan barang dan jasa yang dilakukan sesuai standar dan peraturan yang telah ditetapkan, pemerintah melalui lembaga dan segenap aparaturnya. Kantor Pelayanan Pajak (KPP) Pratama Makassar Selatan sebagai ujung tombak Direktorat Jenderal Pajak memiliki peran strategis dalam memberikan layanan yang cepat, transparan, dan profesional. Namun, dalam praktiknya masih terdapat kendala seperti antrean panjang, kurangnya kejelasan informasi, dan keterbatasan sistem digital. Kondisi tersebut menuntut adanya upaya optimalisasi pelayanan publik. Penelitian ini bertujuan untuk menganalisis optimalisasi pelayanan publik di Kantor Pelayanan Pajak Pratama Makassar Selatan dalam memenuhi kebutuhan wajib pajak dan meningkatkan kualitas pelayanan perpajakan.

Metode penelitian yang digunakan adalah deskriptif kualitatif dengan teknik pengumpulan data berupa observasi, wawancara, dan dokumentasi. Fokus penelitian mencakup indikator optimalisasi seperti persyaratan, prosedur, dan jenis pelayanan, serta indikator pelayanan publik seperti reliabilitas, jaminan, empati, dan daya tanggap. Kemudian dianalisis menggunakan teknik reduksi data, penyajian data dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa KPP Pratama Makassar Selatan telah melakukan langkah optimalisasi melalui penyederhanaan persyaratan, pemanfaatan teknologi digital seperti e-Filing, e-Billing, dan layanan HALOMAX, serta peningkatan profesionalisme aparatur. Upaya ini berdampak positif terhadap kepuasan wajib pajak yang merasakan kemudahan prosedural, kecepatan layanan, serta sikap empati dari pegawai. Meski demikian, kendala masih ditemukan pada aspek teknis berupa akses sistem digital dan jaminan keamanan data. Penelitian ini menekankan perlunya evaluasi berkelanjutan, penguatan kapasitas sumber daya manusia, dan perbaikan infrastruktur digital agar pelayanan publik semakin efektif, transparan, dan akuntabel.

Kata Kunci: Optimalisasi,pelayanan publik,pajak

ABSTRACT

HERANI, 2025. *Optimizing Public Services at the South Makassar Primary Tax Service Office, Makassar City. (Supervised By Ihyani Malik dan Muhammad Yusuf)*

Public services are a series of activities carried out by public organisations or government agencies that aim to meet the community's needs for goods and services in accordance with established standards and regulations, through government institutions and all their apparatus. The South Makassar Tax Office (KPP) as the spearhead of the Directorate General of Taxes has a strategic role in providing fast, transparent, and professional services. However, in practice, there are still obstacles such as long queues, lack of clarity of information, and limitations of the digital system. These conditions require efforts to optimise public services. This study aims to analyse the optimisation of public services at the South Makassar Tax Office in meeting the needs of taxpayers and improving the quality of taxation services.

The research method used was descriptive qualitative with data collection techniques in the form of observation, interviews, and documentation. The research focused on optimisation indicators such as requirements, procedures, and types of services, as well as public service indicators such as reliability, assurance, empathy, and responsiveness. These were then analysed using data reduction, data presentation, and conclusion drawing technique. The results of the study show that the South Makassar Tax Office has taken steps to optimise its operations by simplifying requirements, utilising digital technology such as e-Filing, e-Billing, and HALOMAX services, and improving the professionalism of its staff. These efforts have had a positive impact on taxpayer satisfaction, who have experienced procedural ease, speed of service, and empathy from employees. However, obstacles are still found in technical aspects such as digital system access and data security guarantees. This research emphasises the need for continuous evaluation, strengthening of human resource capacity, and improvement of digital infrastructure so that public services become more effective, transparent, and accountable.

Keywords : Optimization, public services, taxes