

ABSTRACT

Tax Service Office has a duty to help Financial Department in carrying out three operational jobs of tax, such as: service, control of administration, and simple checking to the tax payer. The form of Service is Service of Tax Administration, which are Service to make NPWP and Administration Service of Reporting SPT of Tax Income has a problem namely the realization of making NPWP takes a long time from fixed period of time (it does not fit with Keputusan Direktur Jenderal Pajak No. KEP 161/PJ./2001 Pasal 6 Ayat 2) whereas or Administration of Reporting SPT (Tax Income) has less efficiency of time due to limitation of resource and administration problems. These two things become motivation factor for Tax Service Office in Bandung Karees to make Business Process Improvement in Service of making NPWP and Administration of reporting SPT (Tax Income). The purpose of BPI is increasing service given by company to internal and external customer that will also increase customer satisfaction.

Seeing this circumstance, it needs making a proposal of Business Process so that Tax Service Office in Bandung Karees is able to give better service to customer. The first thing to do is understanding and identifying existing Business Process. From this identification of Business Process, it can be done to measure time and analyze activities to know existing Business Process. The other thing that needs considering in giving proposal of Business Process Improvement are circumstance of company, facility, technology, human resource, and wisdom belongs to Tax Service Office in Bandung Karees whether support to make the improvement or not.

This observation results in efficiency of significant Existing Business Process. Activity can be eliminated from 34 sub process until 31 sub process, that also simplifies time from 7674.367 minutes to 3375.897 minutes. Business Process Improvement does not only decrease number of activity and duration of time cycle but also increases the value of process efficiency from 24.72 % to 50.3%.

This table is Comparison of Cycle time and Efficiency of Existing Business Process with proposal:

Cycle Time	NPWP Making Process		Report of PPh Payment		Internal Administration Process of Report of PPh Payment	
	Existing	Improvement	Existing	Improvement	Existing	Improvement
RVA	168,8	21,03	124,57	124,57	1603,750	1569,750
BVA	7,84	5,42	1,91	1,91	247,500	247,500
NVA	719,87	0	0	0	4800	1440
Total	896,51	26,45	126,48	126,48	6651,25	3257,25
Efficiency	0,18829	0,79509	0,98490	0,98490	0,24112	0,48192

Further, Business Process Improvement will make each units in Tax Service Office in Bandung Karees become more optimal in doing its jobs so that it can decrease existing delay time.