Perancangan rule set dan match specification yang dibutuhkan metode record linkage untuk meningkatkan akurasi dan kecepatan proses identifikasi data eksternal: Studi kasus Kantor Pengolahan Data Eksternal Direktorat Jenderal Pajak = Rule set and match specification design required by record linkage method for improving the accuracy and speed of external data identification: A case study on Office of External Data Processing of the Directorate General of Tax

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Abstrak

[Dalam menjalankan fungsinya Direktorat Jenderal Pajak Ditjen Pajak perlu memanfaatkan data eksternal data dan informasi terkait perpajakan yang diterima dari pihak ketiga Data eksternal tersebut harus terlebih dahulu dihubungkan ke data wajib pajak melalui identifikasi nomor pokok wajib pajak NPWP untuk data eksternal tersebut Saat ini proses identifikasi data eksternal masih mengandalkan metode semi manual Proses tersebut dapat dikembangkan dengan mengadopsi metode record linkage Dua hal penting yang dibutuhkan metode tersebut adalah rule set dan match specification yang sesuai dengan karakteristik data eksternal dan data internal yang akan dihubungkan Permasalahannya adalah Ditjen Pajak belum memiliki rule set dan match specification yang siap untuk digunakan Penelitian ini bertujuan untuk merancang rule set dan match specification yang sesuai dengan kebutuhan Ditjen Pajak Rule set dan match specification tersebut dirancang berdasarkan data tenaga kerja dari BPJS Badan Penyelenggara Jaminan Sosial Ketenagakerjaan dan data wajib pajak orang pribadi yang dimiliki Ditjen Pajak Aplikasi yang digunakan untuk merancang dan menguji rule set dan match specification tersebut adalah aplikasi IBM InfoSphere yang dimiliki oleh Ditjen Pajak Hasil pengujiannya menunjukan bahwa metode record linkage dapat meningkatkan kecepatan proses identifikasi data eksternal secara signifikan Metode record linkage juga dapat mencapai akurasi proses identifikasi data eksternal yang memadai Hal ini juga menandakan bahwa rule set dan match specification yang dirancang sudah cukup sesuai dengan karakteristik data yang digunakan dalam penelitian ini.

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In carrying out its functions, the Directorate General of Taxation (DGT) need to utilize external data (data and information related to taxation received from third parties). The external data must first be linked to taxpayer data by identifying the taxpayer identification number (TIN). Currently, the process of external data identification still relies on semi-manual methods. The process can be improved by adopting record linkage method. Two important things required by this method are rule set and match specification that is suitable with the characteristics of the external and internal data to be linked. The problem is that DGT does not have a ready-to-use rule set and match the specification. This research aims to design the rule set and match specification that is suitable with the requirements of DGT. The rule set and match specification are designed using labor data from BPJS (Indonesia's Social Security Agency) and individual taxpayers data owned by DGT as the data source. The application used to design and test the rule set and match specification is IBM InfoSphere which is currently owned by DGT. The test results showed that record linkage method can significantly improve the speed of external data identification process and achieve

adequate accuracy for the process. This also indicates that the rule set and match specification designed in this research is suitable with the characteristics of both data sources used in this research., In carrying out its functions the Directorate General of Taxation DGT need to utilize external data data and information related to taxation received from third parties The external data must first be linked to taxpayer data by identifying the taxpayer identification number TIN Currently the process of external data identification still relies on semi manual methods The process can be improved by adopting record linkage method Two important things required by this method are rule set and match specification that is suitable with the characteristics of the external and internal data to be linked The problem is that DGT does not have a ready to use rule set and match the specification This research aims to design the rule set and match specification that is suitable with the requirements of DGT The rule set and match specification are designed using labor data from BPJS Indonesia rsquo s Social Security Agency and individual taxpayers data owned by DGT as the data source The application used to design and test the rule set and match specification is IBM InfoSphere which is currently owned by DGT The test results showed that record linkage method can significantly improve the speed of external data identification process and achieve adequate accuracy for the process This also indicates that the rule set and match specification designed in this research is suitable with the characteristics of both data sources used in this research]