

JOBSCHEET PRAKTIK POWER BI – PAJAK INDONESIA

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Metode : Statistik Deskriptif dan Visualisasi Grafik

Jumlah Data : 8 Tabel/ Datasets

Tujuan Pembelajaran

Membangun dashboard perpajakan (filing, pembayaran, pemeriksaan, pengembalian) dengan DAX sederhana, metrik kepatuhan, dan analisis YoY.

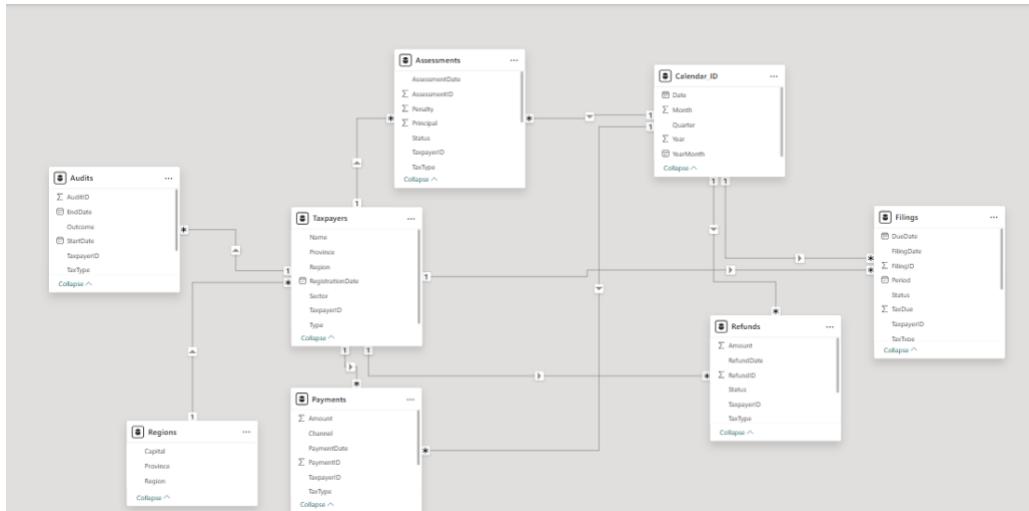
Petunjuk Umum

- Kerjakan setiap soal langsung di Power BI Desktop.
- Tuliskan rumus DAX dan lampirkan screenshot hasil visualisasi di kolom yang tersedia.
- Gunakan dataset **Tax_ID_Pack** (Taxpayers, Filings, Payments, Assessments, Audits, Refunds, Regions, Calendar_ID).

1. Import Data & Relasi

Relasi (arah filter **Single** dimensi → fakta): - Taxpayers[TaxpayerID] → Filings/Payments/Assessments/Audits/Refunds[TaxpayerID] - Filings[FilingDate] → Calendar[Date] dan Filings[DueDate] → Calendar[Date] (*inactive; gunakan USERELATIONSHIP saat perlu*) - Payments[PaymentDate] → Calendar[Date] - Assessments[AssessmentDate] → Calendar[Date] - Audits[StartDate]/[EndDate] → Calendar[Date] (*opsional, gunakan yang relevan*) - Refunds[RefundDate] → Calendar[Date] - Taxpayers[Province] → Regions[Province]

Uraikan diagram model Anda di bawah ini:



Taxpayers mempunyai relationships One to Many kepada Filings (setiap wajib pajak bisa memiliki banyak pelaporan pajak), Payments (setiap wajib pajak bisa melakukan banyak pembayaran), Assessments (bisa memiliki beberapa pemeriksaan atau penetapan), Audits (satu wajib pajak bisa diaudit beberapa kali), Refunds (bisa mengajukan beberapa pengembalian pajak).

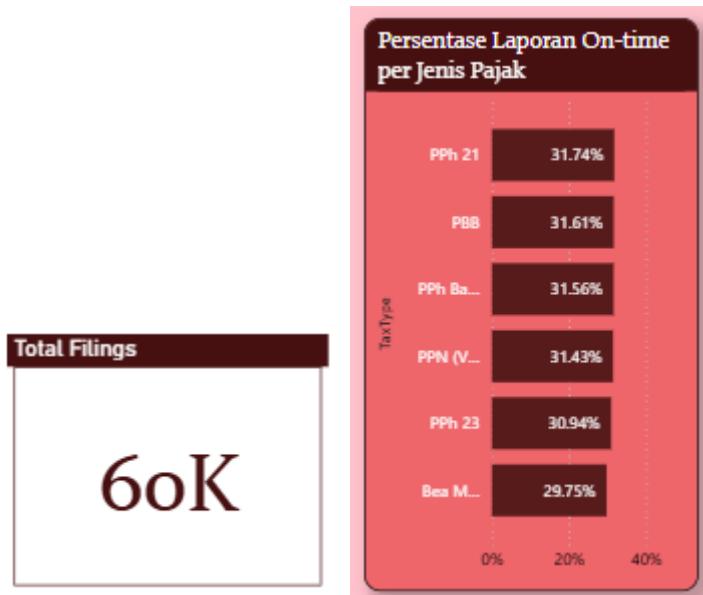
Calendar_ID mempunyai relationships One to Many kepada Filings (FilingDate), Payments (PaymentDate), Assessments (AssessmentDate), Refunds (RefundDate).

Region mempunyai relationships One to Many kepada Taxpayers.

2. Total Filings & On-time Rate %

Buat **Total Filings** dan **On-time Rate %**. Tampilkan **Card** dan **Bar** per TaxType.

DAX: Total Filings = COUNTROWS(Filings) dan On-time Rate % = DIVIDE([On-time Filings], [Total Filings], 0)

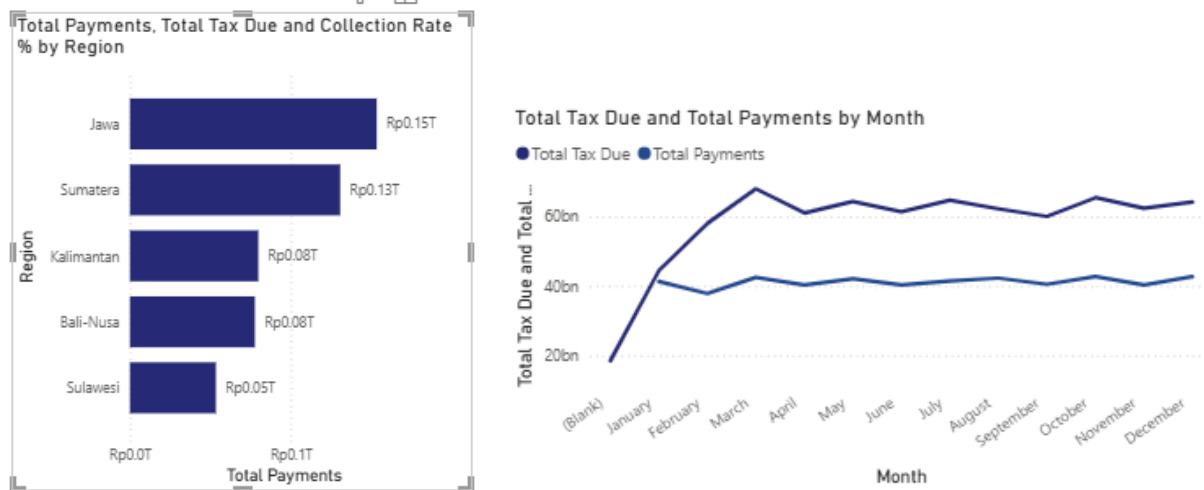


3. Collection Rate %

Buat **Total Tax Due**, **Total Payments**, **Collection Rate %**.

Tampilkan **Line** per YearMonth dan **Bar** per Region.

DAX: Total Tax Due = SUM(Filings[TaxDue]), Total Payments = SUM(Payments[Amount]), Collection Rate % = DIVIDE([Total Payments], [Total Tax Due], 0)

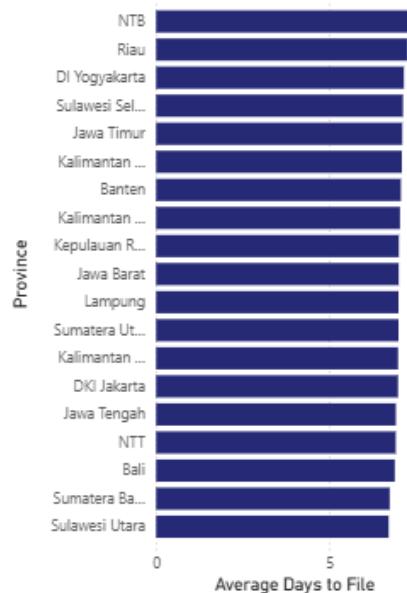


4. Average Days to File

Hitung rata-rata keterlambatan/ketepatan (negatif artinya lebih cepat dari due date).
Tampilkan **Box/Whisker** (opsional) per TaxType atau **Bar** per Province.

DAX: Average Days to File = AVERAGEX(Filings, DATEDIFF(Filings[DueDate], Filings[FilingDate], DAY))

Average Days to File by Province

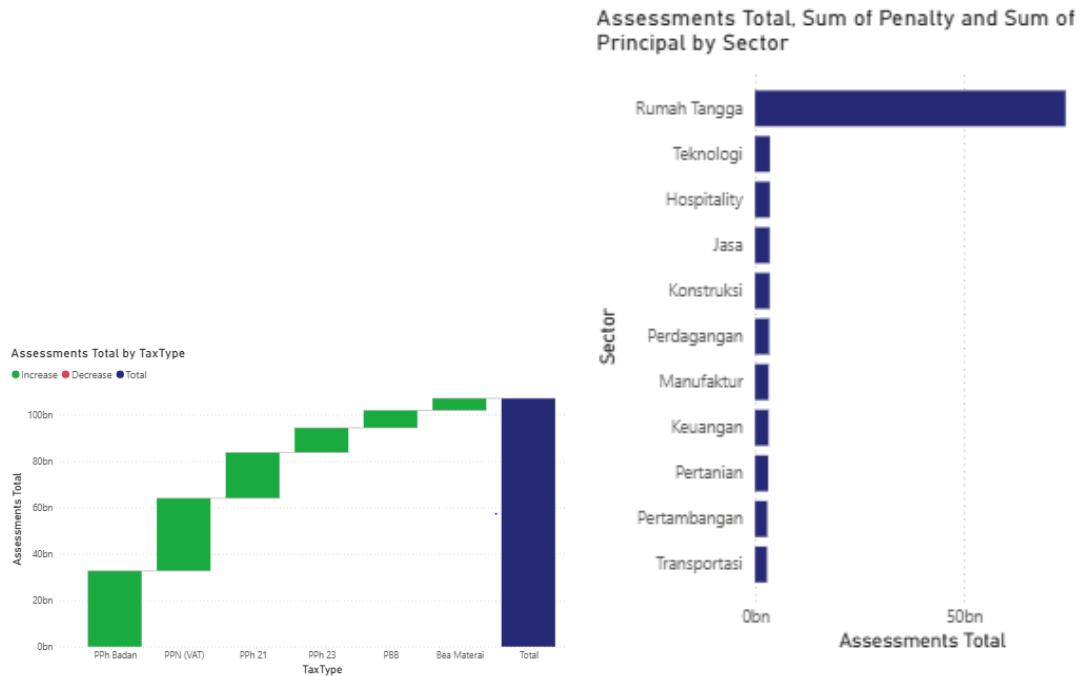


5. Assessments & Penalties

Buat **Assessments (Principal/Penalty/Total)**.

Tampilkan **Waterfall** per TaxType dan **Bar** per Sector (untuk wajib pajak Badan).

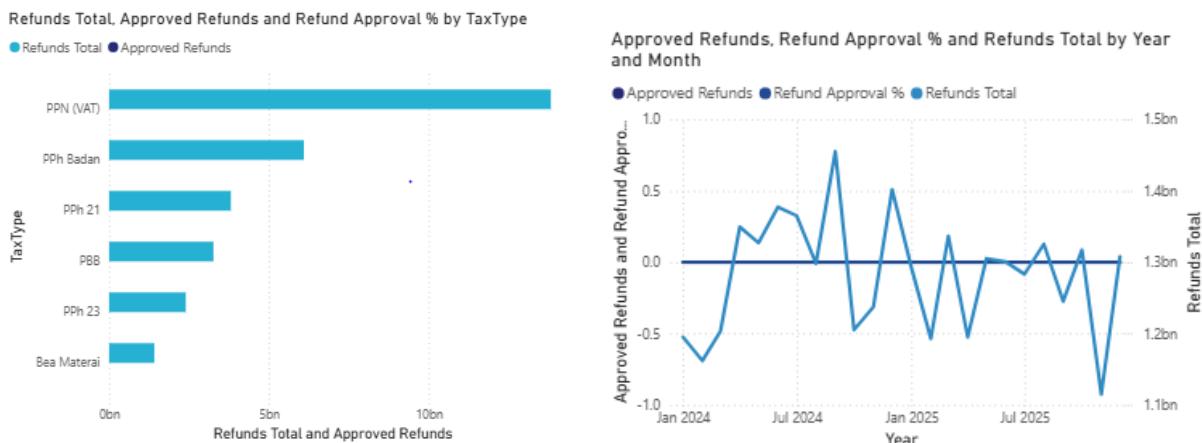
DAX: Assessments (Penalty) = SUM(Assessments[Penalty]), Assessments (Principal) = SUM(Assessments[Principal]), Assessments Total = [Assessments (Principal)] + [Assessments (Penalty)]



6. Refunds

Buat Refunds Total, Approved Refunds, Refund Approval %.
Tampilkan Bar per TaxType dan Line YearMonth.

DAX: Refunds Total = SUM(Refunds[Amount]), Approved Refunds = CALCULATE(SUM(Refunds[Amount]), Refunds[Status] = "Approved"), Refund Approval % = COALESCE(DIVIDE([Approved Refunds],[Refunds Total]),0)

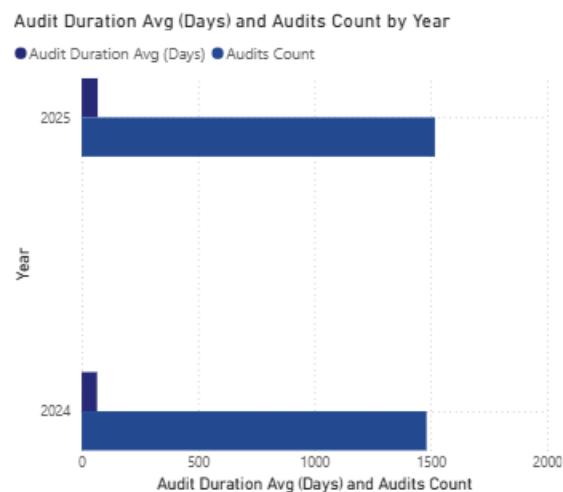


7. Audits

Buat **Audits Count** dan **Audit Duration Avg (Days)**.

Tampilkan **Bar** per Outcome dan **Heatmap** Region × YearMonth (opsional).

DAX: Audits Count = COUNTROWS(Audits), Audit Duration Avg (Days) = AVERAGEX(Audits, DATEDIFF(Audits[StartDate], Audits[EndDate], DAY))



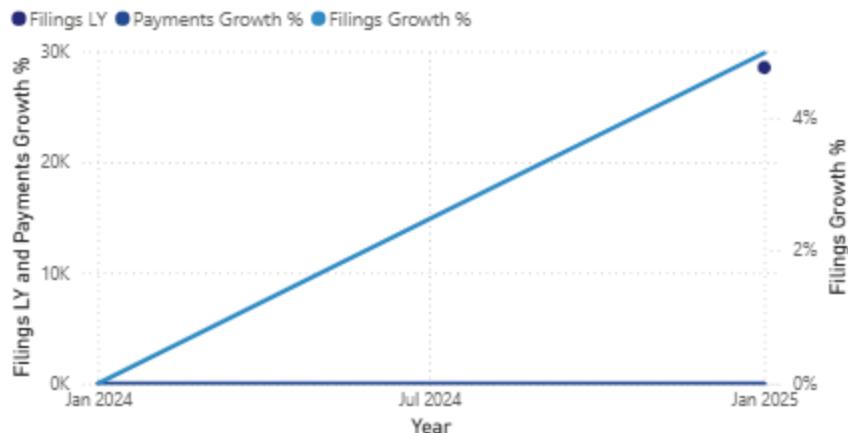
8. YoY Analysis

Buat **Filings LY**, **Filings Growth %**, **Payments LY**, **Payments Growth %**.

Tampilkan **Line**: Actual vs LY.

DAX: Filings LY = CALCULATE([Total Filings], DATEADD(Calendar_ID[Date], -1, YEAR)), Filings Growth % = COALESCE(DIVIDE([Total Filings]-[Filings LY],[Filings LY]),0), Payments LY = CALCULATE([Total Payments], DATEADD(Calendar_ID[Date], -1, YEAR)), Payments Growth % = COALESCE(DIVIDE([Total Payments]-[Payments LY],[Payments LY]),0)

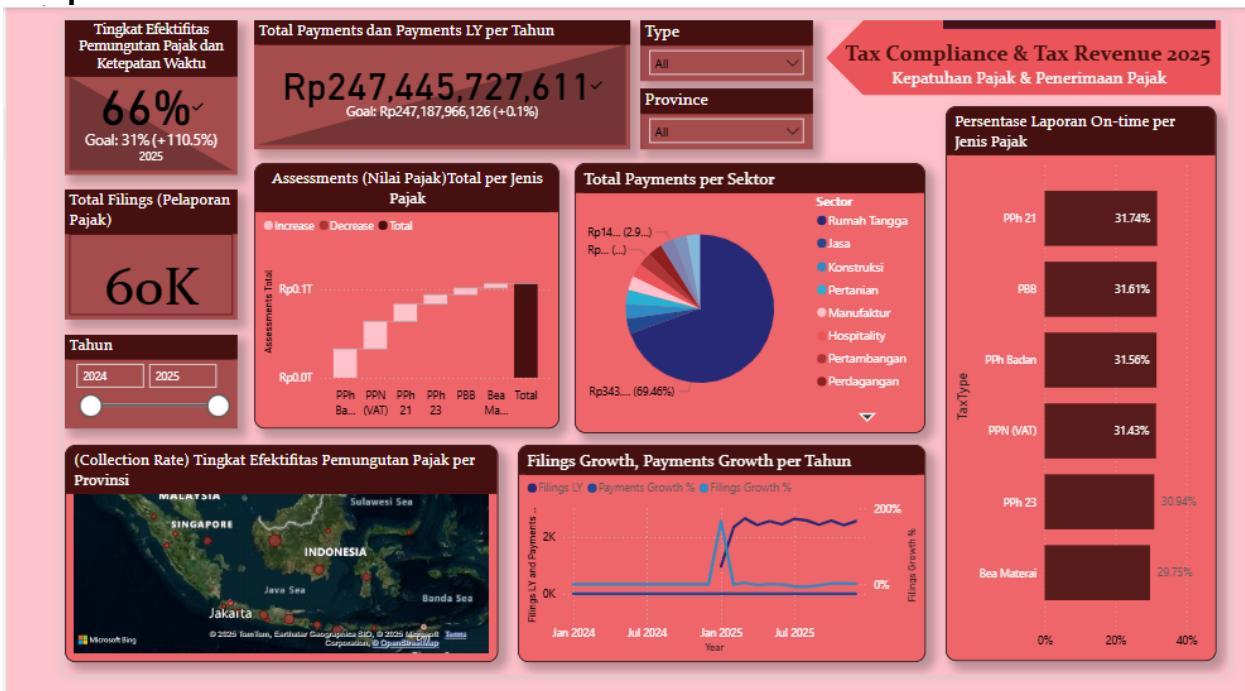
Filings LY, Payments Growth %, Filings Growth % and Payments LY by Year



9. Dashboard Utama (1280×720) – “Tax Compliance & Revenue”

- **KPI:** Total Filings | On-time Rate % | Total Payments | Collection Rate % | Assessments Total
- **Line:** Payments vs **Payments LY** (by YearMonth)
- **Bar:** On-time Rate % by TaxType
- **Waterfall:** Assessments Total by TaxType
- **Map/Bar:** Collection Rate % by Province/Region
- **Slicer:** Year, TaxType, Province/Region, Sector, Type (Individu/Badan)

Lampirkan screenshot hasil visual di bawah ini.



10. Analisis Data

Tuliskan minimal 3 insight (mis. pajak mana paling tinggi kontribusinya, provinsi dengan kepatuhan tertinggi, dampak audit terhadap pembayaran).

1. Total Assessment (Nilai Pajak) berdasarkan Tax Type tertinggi adalah pajak PPH Badan sebesar 32, 685 M, dan terendah dipegang oleh pajak Bea Materai sebesar 5,182 M.
2. Total Tax Payments paling tinggi berdasarkan sektor dipegang oleh sektor rumah tangga sebesar 343, 573 M (69,46%).
3. Grafik Payments vs Payments LY menunjukkan tren kenaikan signifikan pada tahun 2025 dibandingkan 2024. Nilai Total Payments (247.445M) lebih tinggi dari Payments LY (247.187M), menandakan pertumbuhan positif penerimaan pajak.
4. Berdasarkan On-time Rate % per TaxType(Jenis Pajak), rata-rata kepatuhan masih di kisaran 30-32%, tergolong rendah. Pajak dengan tingkat kepatuhan tertinggi adalah PPh 21 (31,74%), diikuti PBB (31,61%). Bea Materai (29,75%) menjadi jenis pajak dengan kepatuhan terendah, yang mungkin perlu perhatian khusus seperti peningkatan sosialisasi atau kemudahan pelaporan.
5. Tingkat Collection Rate Bervariasi Antar Provinsi, pada peta Collection Rate % by Province, wilayah seperti Kalimantan Barat (69,89%), Jawa Timur (67,76%), dan NTB (66,72%) menunjukkan ukuran gelembung besar, artinya tingkat kepatuhan dan pembayaran di wilayah tersebut paling tinggi. Sementara provinsi yang memiliki gelembung lebih kecil, menunjukkan penerimaan relatif rendah atau keterlambatan pembayaran lebih tinggi.

Rubrik Penilaian

Bagian	Kriteria	Skor Maksimal
Data Model	Relasi benar (Taxpayers ↔ Filings/Payments/Assessments/Audits/Refunds + Regions + Calendar)	10
DAX Dasar	Kepatuhan & penerimaan: on-time, collection, assessments, refunds	30
DAX Analisis	YoY & variance	20
Visualisasi Analisis	Dashboard sesuai instruksi & rapi	25
	Insight relevan	15