

ABSTRAK

Sanksi administrasi pajak sebelumnya ditetapkan dengan tarif tetap 2%. Sesuai amanat Undang-Undang Nomor 11 Cipta Kerja, kini berubah lebih fleksibel mengikuti tingkat suku bunga acuan. Skema baru ini memberikan tingkat sanksi yang berbeda tergantung pada tingkat kesalahan wajib pajak. Hal ini mencerminkan gradasi wajib pajak dalam menerapkan sistem *self-assessment*. Skema sanksi administrasi yang lama tidak memperhitungkan perlakuan pajak yang adil atas kesalahan yang dilakukan oleh wajib pajak. Bagi yang kurang bayar disebabkan kelalaian/ketidaktahuan dikenai sanksi yang sama dengan mereka yang sengaja tidak memiliki NPWP. Sehingga masyarakat cenderung menunda-nunda pendaftarannya bahkan menyembunyikan diri dari kewajiban perpajakannya.

Penelitian ini bertujuan untuk menganalisis pengaruh perubahan tarif sanksi administrasi pajak terhadap kesadaran dan kepatuhan wajib pajak, serta menyediakan alternatif tarif ideal sanksi administrasi pajak apabila hendak diubah lagi. Metode penelitian lapangan, studi kepustakaan, wawancara, dan tes analisis statistik digunakan dalam pengumpulan data. Berdasarkan penelitian, diperoleh hasil bahwa perubahan tarif sanksi tidak berpengaruh signifikan terhadap kesadaran dan kepatuhan WP OP di KPP Pratama Makassar Utara.

Kata Kunci: Kepemilikan NPWP, Perubahan Peraturan, Tarif, Sanksi Administrasi

ABSTRACT

The previous tax administration sanction was set at a fixed rate of 2%. According to the mandate of Undang-Undang Nomor 11 Cipta Kerja, it has changed to be more flexible following the interest rate. The new scheme provides for different levels of sanctions depending on the level of taxpayer error. This reflects the gradation of taxpayers in implementing the self-assessment. The old administrative sanction scheme didn't take into account the fair tax treatment of mistakes made by taxpayers. Those who are underpaid due to negligence/ignorance are subject to the same sanctions as those who intentionally do not have an NPWP. So that, people tend to delay their registration and even hide from their tax obligations.

This study aims to analyze the effect of changes in tax administration sanction rates on taxpayer awareness and compliance, as well as to provide an alternative ideal tariff for tax administration sanctions if they are to be changed again. Field research methods, literature study, interviews, and statistical analysis tests were used in data collection. Based on the research, it was found that the change in sanctions rates did not significantly affect the awareness and compliance of taxpayers at KPP Pratama Makassar Utara.

Keywords: NPWP Ownership, Regulatory Changes, Tariffs, Administrative Sanctions