

TINJAUAN POTENSI PAJAK PENGHASILAN ATAS USAHA *COFFEE SHOP* DI WILAYAH KERJA KPP PRATAMA SURABAYA RUNGKUT

ABSTRACT

MSMEs in Indonesia play a role in building the national economy by participating as one of the contributors to the country's economy. One type of MSME that is growing rapidly and is in great demand by entrepreneurs is the coffee shop business industry sector. This study focuses on the review of potential income tax on coffee shop business in the city of Surabaya, especially the working area of KPP Pratama Surabaya Rungkut to determine the amount of potential income tax and the level of compliance as well as understanding the taxation of taxpayers Coffee Shop business in the working area of KPP Pratama Surabaya Rungkut. Research using qualitative methods with descriptive data analysis. Data obtained through interviews or interviews with three speakers, each representing three categories of coffee shop businesses, namely large, medium, and small businesses. The results showed the potential for income tax with a large enough amount caused by the increasing trend in the number of medium and large category coffee shop business taxpayers in the last three years. Some potential income taxes obtained include MSME final income tax, coffee shop employee income tax, and final income tax Article 4 paragraph (2) on land and/or building rent.

Keywords : *Potential, Income Tax, Compliance, Coffee Shop*

ABSTRAK

UMKM yang ada di Indonesia berperan guna membangun perekonomian nasional dengan turut serta menjadi salah satu kontributor dalam perekonomian negara. Salah satu jenis UMKM yang sedang sedang berkembang pesat dan banyak diminati oleh kalangan pengusaha yaitu sektor industri usaha coffee shop. Penelitian ini berfokus pada peninjauan potensi pajak penghasilan atas usaha coffee shop yang ada di Kota Surabaya khususnya wilayah kerja KPP Pratama Surabaya Rungkut untuk mengetahui besarnya potensi pajak penghasilan dan tingkat kepatuhan serta pemahaman perpajakan Wajib Pajak usaha Coffee Shop di wilayah kerja KPP Pratama Surabaya Rungkut. Penelitian menggunakan metode kualitatif dengan analisis data deskriptif. Data didapatkan melalui interview atau wawancara dengan tiga narasumber yang masing-masing mewakili tiga kategori usaha coffee shop yakni usaha kategori besar, menengah, dan kecil. Hasil penelitian menunjukkan adanya potensi pajak penghasilan dengan jumlah cukup besar yang disebabkan oleh tren kenaikan jumlah Wajib Pajak usaha coffee shop kategori menengah dan besar dalam kurun waktu tiga tahun terakhir. Beberapa potensi pajak penghasilan yang didapatkan antara lain pajak penghasilan final UMKM, pajak penghasilan pegawai coffee shop, dan pajak penghasilan final pasal 4 ayat (2) atas sewa tanah dan/atau bangunan.

Kata kunci : *Potensi, Pajak Penghasilan, Kepatuhan, Coffee Shop*