Abstrak

Penelitian ini bertujuan untuk meninjau penerapan aplikasi e-Bupot 23/26 di KPP Pratama Semarang Timur yang baru dimulai pertengahan tahun 2020 berdasarkan PER-04/PJ/2017 yang diperbarui terakhir dengan KEP-368/PJ/2020. Penelitian ini berfokus membahas mengenai penerapan aplikasi e-Bupot 23/26 di KPP Pratama Semarang Timur tahun 2021 dengan disertai pembahasan terkait hambatan dan kondisi kepatuhan Wajib Pajak setelah diterapkannya aplikasi e-Bupot 23/26. Penelitian ini menggunakan metode penelitian lapangan dan metode studi kepustakaan. Metode penelitian lapangan dilakukan dengan melakukan wawancara dengan narasumber dan melakukan observasi terhadap data sekunder KPP Pratama Semarang Timur. Sementara itu, metode studi kepustakaan dilakukan dengan mengumpulkan data dan informasi melalui literatur, buku, artikel, jurnal, makalah, dan peraturan yang terkait. Hasil penelitian menunjukkan bahwa penerapan aplikasi e-Bupot 23/26 sudah sejalan dengan ketentuan yang berlaku dengan melihat hampir secara keseluruhan Wajib Pajak pada tahun 2021 sudah melaporkan PPh 23 dan PPh 26 secara elektronik melalui e-Bupot 23/26. Meskipun dalam pelaksanaannya ditemui sejumlah hambatan, penerapan aplikasi e-Bupot 23/26 sudah berjalan dengan baik. Selain itu, kondisi kepatuhan Wajib Pajak cukup terpengaruh dengan hadirnya aplikasi e-Bupot 23/26. Kepatuhan Wajib Pajak secara material setelah diberlakukannya aplikasi e-Bupot 23/26 dinilai cukup meningkat. Sementara itu, kepatuhan Wajib Pajak secara formal setelah diberlakukannya aplikasi e-Bupot 23/26 dinilai tidak begitu terlalu terpengaruh.

Kata kunci: e-Bupot 23/26, Penerapan e-Bupot 23/26, Kepatuhan Wajib Pajak, PPh Pasal 23, PPh Pasal 26

Abstract

This study aims to review the application of the e-Bupot 23/26 application at KPP Pratama Semarang Timur which only started in mid-2020 based on PER-04/PJ/2017 which was last updated with KEP-368/PJ/2020. This study focuses on discussing the implementation of the e-Bupot 23/26 application at the KPP Pratama Semarang Timur in 2021, accompanied by discussions related to the obstacles and conditions of taxpayer compliance after the implementation of the e-Bupot 23/26 application. This research uses field research methods and literature study methods. The field research method was conducted by conducting interviews with resource persons and observing secondary data of KPP Pratama Semarang Timur. Meanwhile, the literature study method is carried out by collecting data and information through related literature, books, articles, journals, papers, and regulations. The results of the study show that the application of the e-Bupot 23/26 application is in line with the applicable provisions by looking at almost all of the taxpayers in 2021 who have reported PPh 23 and PPh 26 electronically through e-Bupot 23/26. Although several obstacles were encountered in its implementation, the implementation of the e-Bupot 23/26 application has been going well. In addition, the condition of taxpayer compliance is quite affected by the presence of the e-Bupot 23/26 application. Taxpayer compliance materially after the implementation of the e-Bupot 23/26 application is considered to have increased significantly. Meanwhile, the formal compliance of taxpayers after the implementation of the e-Bupot 23/26 application is considered not too affected.

Keywords: e-Bupot 23/26, Implementation of e-Bupot 23/26, Taxpayer Compliance, Income Tax Article 23, Income Tax Article 26