

## **Abstrak**

*Penelitian ini menggunakan pendekatan kualitatif yang bertujuan untuk menganalisis kebijakan penurunan tarif PPh badan terhadap tingkat kepatuhan wajib pajak dan penerimaan PPh Pasal 25/29 badan serta mengidentifikasi hambatan dan upaya yang ada menggunakan indikator kepatuhan jumlah wajib pajak badan terdaftar, realisasi rasio kepatuhan penyampaian SPT tahunan badan, realisasi jumlah seluruh penerimaan, dan jumlah penerimaan PPh Pasal 25/29 badan. Hasil penelitian ini menunjukkan bahwa penurunan tarif PPh badan berhasil memberikan hasil yang efektif terhadap peningkatan kepatuhan wajib pajak badan. Peningkatan kepatuhan wajib pajak badan diikuti dengan meningkatnya realisasi penerimaan PPh Pasal 25/29 badan berdasarkan indikator yang diuji. Hambatan yang terjadi berdasarkan hasil identifikasi adalah tempat operasional wajib pajak badan yang berbentuk virtual office, kurangnya kelengkapan data milik wajib pajak badan, dan pengetahuan wajib pajak badan terkait perpajakan masih minim terutama wajib pajak baru. Sedangkan upaya yang dilakukan adalah melaksanakan piket gedung atau visit gedung, intensifikasi komunikasi dengan wajib pajak, pengawasan terhadap pembayaran PPh Pasal 25 wajib pajak badan, dan melakukan pencarian data di database.*

**Kata kunci:** *Kebijakan Perpajakan, Penurunan Tarif PPh Badan, Penerimaan PPh Pasal 25/29*

### ***Abstract***

*This study uses a qualitative approach that aims to analyze the policy of reducing corporate income tax rates on the level of taxpayer compliance and income tax Article 25/29 corporate income tax returns and identify existing obstacles and efforts using compliance indicators on the number of registered corporate taxpayers, the realization of the compliance ratio for submitting corporate annual tax returns, the realization of total revenue, and total income of corporate income tax article 25/29. The results of this study indicate that the reduction in corporate income tax rates has succeeded in providing effective results in increasing corporate taxpayer compliance. The increase in corporate taxpayer compliance is followed by an increase in the realization of Article 25/29 corporate income tax revenues based on the tested indicators. The obstacles that occur based on the identification results are the operational place of corporate taxpayers in the form of virtual offices, the lack of complete data belonging to corporate taxpayers, and the knowledge of corporate taxpayers regarding taxation is still minimal, especially among new taxpayers. Meanwhile, the efforts made are carrying out building pickets or building visits, intensifying communication with taxpayers, supervising the payment of Article 25 income tax for corporate taxpayers, and conducting data searches in the database.*

*Keywords: Tax Policy, Lower Corporate Income Tax Rates, Income Tax Article 25/29.*