

Abstrak

Pandemi Covid-19 yang menyebar begitu cepat ke berbagai negara di seluruh dunia, termasuk Indonesia, membawa dampak negatif pada sektor perekonomian. Kementerian Keuangan, khususnya Direktorat Jenderal Pajak, memberikan respon terhadap perekonomian nasional yang melemah di kala pandemi Covid-19 dengan memberikan insentif pajak. Salah satu bentuk insentif pajak yang diberikan yaitu insentif PPh Pasal 21 Ditanggung Pemerintah. Melalui Peraturan Menteri Keuangan No. 82/PMK.103/2021, insentif PPh Pasal 21 DTP diperpanjang hingga akhir Desember 2021. Tujuan penulisan karya tulis tugas akhir ini adalah untuk meninjau penerapan kebijakan insentif PPh Pasal 21 Ditanggung pemerintah melalui pengaruhnya terhadap penerimaan PPh Pasal 21, pengaruh sosialisasi terhadap pemanfaatan insentif, dan kendala selama berlakunya kebijakan insentif PPh Pasal 21 DTP di KPP Pratama Bekasi Barat. Metode penelitian yang digunakan yaitu metode studi literatur dan metode studi lapangan. Sumber-sumber data terdiri dari data primer berupa wawancara dan data sekunder berupa data-data statistik terkait insentif PPh Pasal 21 DTP. Hasil penelitian menunjukkan bahwa KPP Pratama Bekasi Barat menunjukkan keberhasilan dalam mengamankan penerimaan PPh Pasal 21 serta menggali potensi pajak. Di sisi lain, banyak kendala yang dialami selama pelaksanaan pemanfaatan insentif PPh Pasal 21 DTP, seperti keterlambatan dalam melaporkan laporan insentif, kesalahan dalam laporan realisasi insentif, dan kesulitan melakukan administrasi secara daring.

Kata kunci: Insentif Pajak, Pajak Penghasilan, Covid-19, Kebijakan Pemerintah

Abstract

The Covid-19 pandemic, which spread quickly to various countries worldwide, including Indonesia, has negatively impacted the economic sector. The Ministry of Finance, particularly the Directorate General of Taxes, responded to the weakening national economy during the Covid-19 pandemic by providing tax incentives. One of the forms of tax incentives provided is the incentive for Income Tax Article 21 to be borne by the government. Through the Minister of Finance Regulation No. 82/PMK.03/2021, Income Tax Article 21 incentive is extended until the end of December 2021. The purpose of writing this final task paper is to review the implementation of the Income Tax Article 21 incentive borne by the government policies through its effect on the realization of Income Tax Article 21 revenue, the effect of socialization on the use of incentives, and obstacles during the implementation of the Article 21 income tax incentive policy borne by the government in West Bekasi Primary Tax Office. The research method used is the literature study method and the field study method. The data sources consist of primary data in the form of interviews and secondary data in the form of statistical data related to the incentives for Income Tax Article 21 Borne by the Government. The results showed that West Bekasi Primary Tax Office succeeded in securing the income of Income Tax Article 21 and exploring tax potential. On the other hand, many obstacles were experienced during the implementation of the use of Income Tax Article 21 Borne by the Government incentives, such as delays in reporting incentive reports, errors in incentive realization reports, and difficulties in online administration.

Keywords: Tax Incentive, Income Tax, Covid-19, Government Policy