

Abstrak

Pandemi covid-19 yang berlangsung cukup lama menimbulkan dampak pada perlambatan pertumbuhan ekonomi di Indonesia. Pemerintah merespon hal tersebut dengan mengeluarkan berbagai kebijakan keuangan negara dan fiskal, salah satunya ialah penurunan tarif PPh badan yang tercantum dalam pasal 5 Undang-Undang Nomor 2 Tahun 2020. Penurunan tarif PPh ini tentu akan memiliki korelasi terhadap tingkat kepatuhan formal Wajib Pajak Badan. Melalui penelitian ini, tingkat pertumbuhan Wajib Pajak Badan sebelum dan setelah diberlakukannya penurunan tarif PPh badan akan dianalisis, dan juga analisis tingkat kepatuhan formal antara sebelum dan sesudah berlakunya penurunan tarif PPh badan, serta bagaimana fungsi pengawasan terhadap Wajib Pajak Badan. Pada penelitian ini menerapkan metode kuantitatif dan kualitatif deskriptif yang datanya dikumpulkan dari wawancara dan dokumen yang didapatkan dari KPP Pratama Pondok Aren. Penelitian ini menunjukkan bahwa penurunan tarif Pajak Penghasilan badan belum memiliki dampak yang cukup positif terhadap tingkat pertumbuhan Wajib Pajak Badan, dan juga tingkat kepatuhan formal hanya berpengaruh kecil antara sebelum dan sesudah berlakunya penurunan tarif PPh badan. Selain itu, fungsi pengawasan dilaksanakan sesuai dengan SOP yang sudah diatur bagi *account representative*.

Kata kunci: *Penurunan Tarif PPh Badan, Wajib Pajak Badan, Kepatuhan Formal.*

Abstract

The Covid-19 pandemic which lasted for quite a long time had an impact on the slowdown of economic growth in Indonesia. The government responded to this by issuing various state financial and fiscal policies, one of which was a reduction in the corporate income tax rate as stated in Article 5 of Law No. 2 of 2020. This reduction in income tax rates would certainly have a correlation with the level of formal compliance of corporate taxpayers. Through this research, the growth rate of corporate taxpayers before and after the implementation of the reduction in corporate income tax rates will be analyzed, as well as an analysis of the level of formal compliance between before and after the implementation of the reduction in corporate income tax rates, as well as how the supervisory function of corporate taxpayers is. In this study, quantitative and qualitative descriptive methods were applied whose data were collected from interviews and documents obtained from the KPP Pratama Pondok Aren. This study shows that the reduction in corporate income tax rates has not had a positive enough impact on the growth rate of corporate taxpayers, and also the level of formal compliance only has a small effect between before and after the implementation of the reduction in corporate income tax rates. In addition, the supervisory function is carried out in accordance with the SOPs that have been regulated for account representatives.

Keywords: Reduction in The Corporate Income Tax Rate, Corporate Taxpayers, Formal Compliance