

## **Abstrak**

Penurunan tarif pajak penghasilan badan yang ditetapkan melalui Peraturan Pemerintah Pengganti Undang-Undang Nomor 1 Tahun 2020 dengan mengubah tarif PPh badan menjadi 20% yang mulai berlaku pada tahun 2022. Namun, penurunan tarif pajak penghasilan badan tersebut dibatalkan dengan ditetapkannya Undang-Undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan. Penelitian ini bertujuan untuk: (1) mengetahui latar belakang pembatalan penurunan tarif PPh badan, (2) mengetahui dampaknya terhadap proyeksi penerimaan di KPP Pratama Yogyakarta, dan (3) mengetahui implikasinya terhadap perkembangan usaha wajib pajak. Penelitian ini dilakukan dengan metode kualitatif menggunakan paradigma naratif. Hasil penelitian menunjukkan bahwa: (1) batalnya penurunan tarif PPh badan ditujukan untuk mengoptimalkan penerimaan negara demi terwujudnya APBN yang adil dan sehat dengan mempertimbangkan asas keadilan, (2) pembatalan penurunan tarif PPh badan berimplikasi dengan meningkatnya proporsi penerimaan PPh badan terhadap total penerimaan di KPP Pratama Yogyakarta, dan (3) pembatalan penurunan tarif PPh badan yang terjadi tidak berpengaruh secara signifikan terhadap keputusan pengusaha dalam melakukan pengembangan usaha karena optimisme pengusaha dalam memenuhi ketentuan perpajakan. Di samping itu, pengusaha belum pernah mengalami tarif 20% sehingga pengusaha tidak banyak melakukan penyesuaian terhadap beban pajak penghasilan dan pengembangan usaha secara bersamaan.

Kata kunci: APBN, penerimaan pajak, tarif PPh badan, perubahan tarif pajak

### ***Abstract***

*Reducing the corporate income tax rate stipulated through a Government Regulation in Lieu of Law Number 1 of 2020 by changing the corporate income tax rate to 20% which will come into effect in 2022. However, the decrease in the corporate income tax rate was canceled with the enactment of Law Number 7 of 2021 concerning Harmonization of Tax Regulations. This study aims to: (1) find out the background of the cancellation of the reduction in corporate income tax rates, (2) know the impact on projected revenues at the Yogyakarta Small Tax Office, and (3) know the implications for the development of taxpayer businesses. This research was conducted using qualitative methods using narrative paradigms. The results showed that: (1) the cancellation of the reduction in corporate income tax rates is aimed at optimizing state revenues for the realization of a fair and healthy state budget by considering the principle of fairness, (2) the cancellation of the decrease in corporate income tax rates has implications for the increasing proportion of corporate income tax receipts to total receipts of the Yogyakarta Small Tax Office, and (3) the cancellation of the decrease in corporate income tax rates that occurs does not have a significant effect on entrepreneurs' decisions in conducting business development due to the optimism of entrepreneurs in fulfilling tax provisions. In addition, entrepreneurs have never experienced a 20% rate so entrepreneurs do not make many adjustments to the burden of income tax and business development at the same time.*

*Keywords: state budget, tax revenue, corporate income tax rate, change in tax rate*