

Abstrak

Pandemi COVID-19 yang melanda Indonesia sejak 2020 telah memberi dampak dalam berbagai sektor. Salah satunya ialah perekonomian yang melesu. Hal tersebut dapat dilihat dari penerimaan kas negara yang kian menurun, baik dari segi target hingga pencapaiannya. Penerimaan negara bersumber dari pajak, penerimaan negara bukan pajak (PNBP), dan hibah. Diantara ketiganya, penerimaan dari sektor perpajakan memiliki porsi kontribusi terbesar untuk mengisi kas negara. Akan tetapi, seiring dengan adanya Pandemi COVID-19, penerimaan pajak negara juga mengalami penurunan, sebab tindakan penagihan pajak kurang maksimal. Terutama penagihan pajak dengan surat paksa yang mengharuskan adanya pertemuan antara petugas pajak dengan wajib pajak. Penelitian ini bertujuan untuk mengetahui pelaksanaan penagihan pajak dengan surat paksa, target dan realisasi penyampaian surat paksa, serta hambatan dan upaya petugas pajak dalam mengatasi hambatan tersebut. Adapun metode yang digunakan adalah metode kuantitatif dan kualitatif, yang bersumber dari data penagihan pajak serta wawancara dengan petugas pajak di KPP Pratama Banjarbaru. Hasil penelitian menunjukkan bahwa pelaksanaan penagihan pajak dengan surat paksa di KPP Pratama Banjarbaru selama Pandemi COVID-19 tidak sepadat tahun-tahun sebelumnya, sebab adanya pembatasan sosial yang cenderung membatasi jurusita saat ingin menyampaikan surat paksa, baik di kantor maupun di tempat wajib pajak yang bersangkutan. Target dan realisasi penyampaian surat paksa juga turut menurun drastis selama adanya Pandemi COVID-19. Hal ini dilakukan sebagai bentuk penyesuaian atas banyaknya hambatan yang muncul diakibatkan Pandemi. Namun, meskipun demikian, KPP Pratama Banjarbaru tetap berhasil mencapai target penyampaian surat paksa.

Kata kunci: Penagihan Pajak, Surat Paksa, Pandemi COVID-19

Abstract

The COVID-19 pandemic that has hit Indonesia since 2020 has had impact on various sectors. One of them is economy. This can be seen from the increasing state cash receipts, both in terms of targets and realizations. State revenues come from taxes, non-tax state revenues, and grants. Among the three, revenue from the taxation sector has the largest portion to fill the state treasury. However, along with the COVID-19 pandemic, state tax revenues have also decreased, due to less optimal tax collection measures. Especially tax collection with forced letter that requires meeting between tax officers and taxpayers. This study aims to determine the implementation of tax collection with forced letter, the target and realization of the application of a forced letter, as well as obstacles and efforts from the tax officers in overcoming the existing obstacles. The methods used are quantitative and qualitative methods, sourced from data collection and interviews with tax officers at the KPP Pratama Banjarbaru. The results showed that the implementation of tax collection with forced letters at the KPP Pratama Banjarbaru during the COVID-19 Pandemic was not as much as in previous years, due to the implementation of mandatory restrictions when submitting forced letter, both at the office and at the place of the taxpayer concerned. The target and realization of the application of forced letters also decreased drastically during the COVID-19 pandemic. This is done as an adjustment to the many obstacles that arise due to the Pandemic. However, even so, the KPP Pratama Banjarbaru still managed to achieve the target of submitting a forced letter.

Keywords: Tax Collection, Forced Letter, COVID-19 Pandemic