

ABSTRAK

Peraturan Menteri Keuangan Nomor 86/PMK.03/2020 merupakan bentuk insentif pajak yang diberikan pemerintah bagi pelaku Usaha Mikro, Kecil, dan Menengah (UMKM). Pada masa pandemi, jumlah UMKM di Kabupaten Sukoharjo mengalami peningkatan yang cukup signifikan. Pada tahun 2021 jumlah UMKM di Kabupaten Sukoharjo tercatat mencapai 350.000 unit usaha atau meningkat 17 (tujuh belas) kali lipat. Penelitian ini bertujuan untuk mengetahui pelaksanaan kebijakan insentif pajak dan pengaruhnya terhadap tingkat kepatuhan pajak di KPP Pratama Sukoharjo, serta untuk mengetahui hambatan yang dihadapi sekaligus menilai efektivitas dari penerapan insentif PPh Final Ditanggung Pemerintah di KPP Pratama Sukoharjo. Metode yang digunakan dalam penelitian ini adalah metode kualitatif melalui studi kepustakaan dan studi lapangan. Penelitian ini melibatkan wawancara dengan beberapa *Account Representative* yang terkait dengan pelaksanaan kebijakan insentif pajak. Hasil penelitian menunjukkan tingkat pemanfaatan insentif pajak sebesar 11,88% oleh Wajib Pajak di tahun 2020. Penelitian menemukan tidak terdapat pengaruh signifikan dari penerapan insentif pajak terhadap tingkat kepatuhan pajak. Berdasarkan teori Efektivitas Program Sutrisno, pelaksanaan kebijakan insentif pajak secara keseluruhan belum efektif akibat tidak terpenuhinya indikator pemahaman program, tercapainya tujuan, dan perubahan nyata. Namun indikator ketepatan waktu dan ketepatan sasaran sudah terpenuhi. Hambatan yang dihadapi KPP Pratama Sukoharjo dalam pelaksanaan kebijakan insentif pajak meliputi kurangnya pemahaman program insentif pajak serta kurangnya penguasaan teknologi dan aplikasi.

Kata kunci: Pemanfaatan insentif PPh Final Ditanggung Pemerintah, Kepatuhan Pajak UMKM, Efektivitas Program Insentif Pajak

ABSTRACT

Minister of Finance Regulation Number 86/PMK.03/2020 is a form of tax incentive provided by the government for Micro, Small and Medium Enterprises (MSMEs). During the pandemic, the number of MSMEs in Sukoharjo Regency experienced a significant increase. In 2021 the number of MSMEs in Sukoharjo Regency is recorded to reach 350,000 business units or an increase of 17 (seventeen) times. This study aims to determine the implementation of tax incentive policies and their impact on the level of tax compliance in KPP Pratama Sukoharjo, as well as to find out the obstacles faced as well as assess the effectiveness of the implementation of Government-borne Final Income Tax incentives at KPP Pratama Sukoharjo. The method used in this research is a qualitative method through literature study and field study approach. This study involved interviews with several Account Representatives who related to the implementation of tax incentive policies. The results of the study show that the level of utilization of tax incentives is 11.88% by taxpayers in 2020. The study found that there was no significant impact of the application of tax incentives on the level of tax compliance. Based on Sutrisno's Program Effectiveness theory, the implementation of tax incentive policies as a whole has not been effective due to non-fulfillment of indicators of program understanding, achievement of objectives, and real changes. However, the indicators of timeliness and target accuracy have been met. The obstacles faced by KPP Pratama Sukoharjo in implementing the tax incentive policy include the lack of understanding of the tax incentive program and the lack of mastery of technology and applications.

Keywords: Utilization of Government-borne Final PPh incentives, MSME Tax Compliance, Effectiveness of Tax Incentive Programs