

## **Abstrak**

Tarif Pajak Penghasilan Badan (PPh Badan) telah mengalami perubahan. Berdasarkan Peraturan Pemerintah Nomor 30 Tahun 2020 tentang Penurunan Tarif Pajak Penghasilan bagi Wajib Pajak Dalam Negeri yang Berbentuk Perseroan Terbuka, tarif PPh Badan diturunkan dari 25% menjadi 22%. Penurunan tarif PPh badan ini tentunya akan mempengaruhi iklim perpajakan bagi wajib pajak badan. Oleh karena itu, Peneliti melakukan penelitian tinjauan terkait penurunan tarif PPh badan ini terhadap kepatuhan wajib pajak dan realisasi penerimaan PPh badan. Penelitian ini bertujuan untuk melihat perkembangan tingkat kepatuhan wajib pajak, penerimaan PPh badan, serta pertumbuhan jumlah wajib pajak baru sebelum dan setelah penurunan tarif PPh badan. Penelitian dilakukan berfokus pada lingkup wilayah kerja KPP Pratama Surabaya Rungkut. Penelitian dilakukan dengan metode penelitian kualitatif melalui metode studi kepustakaan, observasi, dan wawancara. Hasil penelitian secara umum menunjukkan bahwa penurunan tarif PPh badan belum berdampak secara signifikan. Tingkat kepatuhan wajib pajak belum menunjukkan peningkatan yang signifikan. Penerimaan PPh badan mengalami peningkatan secara konstan. Tingkat pertumbuhan jumlah wajib pajak mengalami peningkatan konstan seperti tahun-tahun sebelumnya. Namun, masih ada kemungkinan untuk mengalami pertumbuhan yang lebih optimal di masa mendatang jika diimbangi dengan peningkatan pengetahuan dan kesadaran wajib pajak.

Kata kunci: pajak penghasilan, tarif pajak, penurunan tarif pajak, pph badan.

## ***Abstract***

*The rate of Corporate Income Tax has changed. Based on Government Regulation Number 30 of 2020 concerning Reduction of Income Tax Rates for Domestic Taxpayers in the Form of a Public Company, the corporate income tax rate was reduced from 25% to 22%. This reduction in corporate income tax rates will certainly affect the tax climate for corporate taxpayers. Therefore, the researcher conducted a review study related to the reduction in corporate income tax rates on taxpayer compliance and the realization of corporate income tax receipts. This study aims to see the development of the level of taxpayer compliance, corporate income tax receipts, as well as the growth in the number of new taxpayers before and after the decline in corporate income tax rates. The research was conducted focusing on the scope of work area of KPP Pratama Surabaya Rungkut. The research was conducted using qualitative research methods through library research, observation, and interviews. The results of the study generally show that the reduction in corporate income tax rates has not had a significant impact. The level of taxpayer compliance has not shown a significant increase. Corporate income tax revenues have been increasing constantly. The growth rate of the number of mandatory has a constant increase as in previous years. However, there is still the possibility to experience more optimal growth in the future if it is balanced with increased knowledge and awareness of taxpayers.*

*Keywords: income tax, tax rate, tax rate reduction, corporate tax rate.*