

Abstrak

Indonesia mengalami resesi akibat adanya pandemi Covid-19. Hal itu memaksa pemerintah untuk merumuskan berbagai kebijakan untuk tetap menjalankan roda perekonomian meski tengah mengalami perlemahan akibat pandemi. Salah satu kebijakan yang diambil pemerintah adalah meningkatkan basis pajak dengan menurunkan tarif pajak penghasilan badan dari semula 25% menjadi 22%. Adanya kebijakan tersebut diharapkan dapat menstabilkan perekonomian melalui peningkatan kepatuhan wajib pajak badan. Metode penelitian yang dilakukan untuk membuktikan efektivitas kebijakan tersebut terhadap kepatuhan wajib pajak badan di KPP Pratama Bogor adalah melalui metode wawancara dengan Account Representative KPP Pratama Bogor serta studi kepustakaan. Berdasarkan metode penelitian yang telah dilakukan, terbukti bahwa penurunan tarif pajak penghasilan badan tidak berpengaruh signifikan terhadap kepatuhan wajib pajak badan di KPP Pratama Bogor. Salah satu penyebabnya adalah wajib pajak yang masih harus diingatkan untuk lapor SPT Tahunan sebagai dampak dari penerapan self assessment system di tengah-tengah masih rendahnya kesadaran wajib pajak untuk melaporkan SPT Tahunan.

Kata Kunci: Pandemi, Penurunan Tarif, Kepatuhan Wajib Pajak

Abstract

Indonesia underwent recession as a result of Covid-19 pandemic. With that forced the government to formulate many policies in order to strengthen the economy despite the weakening economy that occurred. One of the policies government had formulated was increasing tax basis by decreasing tax rate from initially 25% to 22%. The policy was hopefully able to stabilize the economy seen from the increase of corporate taxpayer's compliance. Research methods that were done to prove the effectivity of the policy towards the compliance in Bogor Tax Office were including interview method with the Account Representative of Bogor Tax Office as well as literature study method. Based on the research methods done, it was proven that the decrease of tax rate didn't give significant change towards the corporate taxpayer's compliance. One of the reasons was our people still had low awareness to report their Annual Tax Return as an implication of the implementation of self assessment system in the middle of the low of taxpayer's compliance to report their Annual Tax Return.

Keywords: Pandemic, Decrease of Tax, Taxpayer's Compliance