

## **Abstrak**

*Pandemi Covid-19 yang melanda Indonesia memberikan dampak yang signifikan terhadap berbagai sektor, salah satunya ekonomi. Banyak para pelaku usaha yang merugi dan terancam pailit. Pemerintah mengeluarkan kebijakan penurunan tarif PPh badan menjadi 22% melalui PP Nomor 30 Tahun 2020 dan Perpu Nomor 1 Tahun 2020. Penelitian ini bertujuan untuk mengetahui bagaimana kepatuhan wajib pajak badan, faktor pendukung dan penghambat, upaya pengoptimalan dan realisasi penerimaan PPh badan sebelum pandemi dan ketika pandemi Covid-19 di KPP Pratama Kuningan. Metode penelitian yang penulis lakukan adalah penggabungan dari metode kuantitatif dan kualitatif. Kepatuhan wajib pajak badan untuk kuartal satu sampai dengan kuartal tiga mengalami kenaikan ketika pandemi berlangsung. Realisasi penerimaan PPh pasal 25 badan sampai dengan kuartal tiga selama tiga tahun terakhir mengalami penurunan, terlebih dengan adanya pembentukan KPP Madya Karawang di tahun 2021 membuat sebagian wajib pajak badan strategis pindah dalam melakukan administrasi perpajakannya. Terdapat kendala dalam proses memaksimalkan potensi penerimaan PPh badan di KPP Pratama Kuningan. Kendala yang dialami sebelum pandemi terjadi, yaitu jumlah pegawai yang sedikit, kurangnya pengawasan wilayah akibat jarak yang jauh dan data internal DJP yang digunakan untuk penggalian potensi belum banyak. Ketika pandemi terjadi banyak wajib pajak badan yang merasakan dampaknya, khususnya sektor industri sehingga memungkinkan penerimaan PPh badan tidak terealisasi secara maksimal. Upaya untuk mengoptimalkan penerimaan PPh badan di KPP Pratama Kuningan berupa reorganisasi struktur KPP Pratama melalui PMK No 184/PMK.01/2020 dan melakukan mapping terhadap sektor mana yang paling terdampak.*

*Kata kunci: Covid-19, PPh Pasal 25 Badan, Kepatuhan Wajib Pajak Badan*

### ***Abstract***

*The Covid-19 pandemic that hit Indonesia had a significant impact on various sectors, one of which was the economy. Many business actors are at a loss and are threatened with bankruptcy. The government issued a policy of reducing corporate income tax rates to 22% through PP No. 30 of 2020 and Perpu No. 1 of 2020. This study aims to determine taxpayer compliance, supporting and inhibiting factors, efforts to optimize the income and realize corporate income tax revenues before the pandemic and when the Covid-19 pandemic at KPP Pratama Kuningan. The research method that the author uses is a combination of quantitative and qualitative methods. Corporate taxpayer compliance from the first quarter to the third quarter has increased during the pandemic. The realization of corporate income tax chapter 25 until the third quarter for the last three years has decreased, especially with the establishment of the KPP Madya Karawang in 2021, which has made some strategic corporate taxpayers move in carrying out their tax administration. There are obstacles in the process of maximizing the potential for corporate income tax receipts at KPP Pratama Kuningan. Constraints experienced before the pandemic occurred, namely the small number of employees, the lack of regional supervision due to long distances, and the DGT's internal data used to explore potential is not much. When the pandemic occurred, many corporate taxpayers felt the impact, especially the industrial sector, thus allowing corporate income tax revenues to not be realized optimally. The Efforts to optimize corporate income tax receipts at KPP Pratama Kuningan are in the form of reorganizing the structure of KPP Pratama through PMK No 184/PMK.01/2020 and mapping which sectors are most affected.*

*Keywords: Covid-19, Corporate Income Tax Chapter 25, Corporate Tax Compliance*