

## Abstrak

Pandemi Covid-19 di Indonesia berpengaruh negatif terhadap rumah tangga maupun bagi negara. Covid-19 berdampak pada berbagai sektor baik sosial, kesehatan, ekonomi maupun terhadap penerimaan negara. Untuk mengatasi kondisi ini, pemerintah mengeluarkan peraturan baru mulai dari kebijakan *social distancing*, kewajiban memakai masker hingga kebijakan di bidang perpajakan yaitu insentif pajak. Penelitian ini bertujuan untuk mengetahui dampak yang diakibatkan oleh Covid-19 terhadap penerimaan pendapatan perpajakan di KPP Pratama Magelang, serta dampaknya terhadap pengakuntansian pendapatan perpajakan baik sebelum dan sesudah pandemi dan mengetahui kendala yang dihadapi dalam proses pengakuntansian pendapatan perpajakan di masa pandemi. Pengumpulan data didapatkan melalui metode studi kepustakaan, metode dokumentasi, dan wawancara kepada pihak KPP Pratama Magelang. Hasil penelitian menunjukkan adanya pengaruh Covid-19 terhadap penerimaan perpajakan yaitu tidak tercapainya target penerimaan perpajakan tahun 2020. Selain itu, terdapat perubahan pengklasifikasian jenis pajak yang dipungut. Penelitian ini diharapkan dapat membantu menambah pengetahuan tentang dampak pandemi Covid-19 terhadap penerimaan perpajakan serta dampaknya terhadap proses akuntansi pendapatan perpajakan.

**Kata kunci:** Covid-19, perpajakan, akuntansi

## Abstract

*The Covid-19 pandemic in Indonesia has a negative impact on households and the country. Covid-19 has had an impact on various sectors, including social, health, economic and state revenues. To overcome this condition, the government issued new regulations ranging from social distancing policies, the obligation to wear masks to policies in the field of taxation, namely tax incentives. This study aims to determine the impact caused by Covid-19 on tax revenue receipts at KPP Pratama Magelang, as well as its impact on accounting for tax revenue both before and after the pandemic and to find out the obstacles faced in the process of accounting for tax revenue during the pandemic. Data collection was obtained through library research methods, documentation methods, and interviews with the KPP Pratama Magelang. The results of the study show that there is an effect of Covid-19 on tax revenues, namely the non-achievement of the tax revenue target in 2020. In addition, there is a change in the classification of the types of taxes collected. This research is expected to help increase knowledge about the impact of the Covid-19 pandemic on tax revenue and its impact on the tax revenue accounting process.*

**Keywords:** Covid-19, tax revenues, accounting