

ABSTRAK

Adanya UU cipta kerja menyebabkan banyak sekali perubahan pada UU dibidang perpajakan salah satunya yaitu sanksi bunga pajak. Sanksi bunga pajak yang sebelumnya ditetapkan *fixed rate* sebesar 2% menjadi lebih fleksibel dengan memperhatikan suku bunga acuan. Selain itu peneliti juga membandingkan sanksi bunga pajak yang ada di negara tetangga yaitu Malaysia tentang bagaimana penerapan sanksi administrasi berupa bunga. Penelitian ini bertujuan untuk mengetahui dampak dari perubahan sanksi administrasi berupa bunga yang ada di KPP Pratama Medan Timur. Dampak baik dari segi penerimaan maupun dari segi kepatuhan wajib pajak terhadap perubahan regulasi yang dilakukan serta mencari tahu penerapan sanksi administrasi berupa bunga di negara lain.

Hasil penelitian ini menunjukkan bahwa penggunaan suku bunga acuan menyebabkan penurunan pendapatan negara dari sanksi administrasi berupa bunga hingga 50,5% secara perhitungan. Namun jika dihitung secara nyata penurunan yang terjadi sekitar 76,8% hal ini diiringi dengan peningkatan kepatuhan Wajib Pajak di KPP Pratama Medan Timur yang menyebabkan penurunan secara nyata lebih banyak dari perhitungan matematis yang terjadi. Selain itu memperoleh data bahwa sanksi perpajakan di Malaysia masih bersifat *fixed rate* dengan bunga yang jumlahnya sangat jauh diatas bunga yang diterapkan di Indonesia. Penerapan sanksi bunga di Malaysia berkisar hingga 15-45%.

Kata kunci : Sanksi Perpajakan, Administrasi Bunga, UU Cipta Kerja, Kepatuhan Wajib Pajak, Sanksi Bunga Pajak di Malaysia

ABSTRACT

The existence of the job creation law has caused many changes to the law in the field of taxation, one of which is tax interest sanctions. The tax interest penalty, which was previously set at a fixed rate of 2%, has become more flexible by taking into account the reference interest rate. In addition, the researchers also compared the existing tax interest sanctions in neighboring countries, namely Malaysia on how to apply administrative sanctions in the form of interest. This study aims to determine the impact of changes in administrative sanctions in the form of interest in the KPP Pratama Medan Timur. The impact is both in terms of revenue and in terms of taxpayer compliance with regulatory changes made as well as finding out the application of administrative sanctions in the form of interest in other countries.

The results of this study indicate that the use of the reference interest rate causes a decrease in state revenue from administrative sanctions in the form of interest up to 50.5% in a calculation. However, if it is calculated in real

terms, the decrease that occurs is around 68.8%, this is accompanied by an increase in taxpayer compliance at the KPP Pratama Medan Timur which causes a decrease that is significantly more than the mathematical calculation that occurs. In addition, it obtained data that tax sanctions in Malaysia are still fixed rate with interest which is very far above the interest applied in Indonesia. The application of interest sanctions in Malaysia ranges up to 15-45%.

Keywords : Tax Sanctions, Interest Administration, Job Creation Act, Taxpayer Compliance, Tax Interest Sanctions in Malaysia