

Abstrak

Pajak merupakan sumber pendapatan negara terbesar, lebih dari 50% sumber penerimaan APBN ditopang oleh pendapatan perpajakan, inilah yang menjadi alasan mengapa penting dan krusialnya pendapatan perpajakan bagi kemajuan pembangunan nasional dan kesejahteraan masyarakat Indonesia. Sejak awal tahun 2020 hingga saat KTTA ini disusun, Indonesia dan dunia masih dijangkiti oleh wabah pandemic Covid-19 yang memberikan dampak yang sangat luar biasa terhadap perekonomian dunia termasuk Indonesia. Dengan harapan untuk menyelamatkan perekonomian nasional, pemerintah telah menerbitkan berbagai insentif perpajakan untuk meringankan beban para pelaku usaha dan masyarakat, diantaranya insentif PPh pasal 21, insentif PPh pasal 22 impor, insentif pengurangan angsuran PPh pasal 25, restitusi PPN, dan insentif bagi UMKM. Pemberian berbagai insentif perpajakan ini tentu sedikit-banyak akan mempengaruhi realisasi pendapatan perpajakan untuk tahun anggaran berjalan juga proses pencatatan akuntansinya. Penelitian ini bertujuan untuk meninjau bagaimana penerapan akuntansi pendapatan perpajakan pada KPP Pratama Serpong dan melihat sejauh mana dampak dari pandemi Covid-19 mempengaruhi realisasi pendapatan perpajakannya. Penelitian dilakukan menggunakan metode pendekatan kualitatif dan pengumpulan data didapatkan melalui metode studi kepustakaan dan studi lapangan – Dokumentasi terhadap laporan keuangan KPP Pratama Serpong. Hasil penelitian menunjukkan bahwa KPP Pratama Serpong sebagai entitas akuntansi telah menyusun dan menyampaikan laporan keuangannya sesuai dengan standar dan peraturan yang berlaku dan terkait dampak pandemi didapati bahwa ternyata realisasi pendapatan pajak KPP Pratama Serpong untuk tahun anggaran 2021 masih lebih rendah sebesar -26,00% dibandingkan tahun 2020 dan -49,30% jika dibandingkan dengan tahun 2019, hal ini menunjukkan bahwa hingga tahun 2021 wabah pandemi Covid-19 masih memberikan dampak yang cukup besar terhadap perekonomian dan APBN kita, terkhusus pada realisasi penerimaan pajak yang hingga sekarang masih tertekan dan belum mampu kembali ke level semula sebelum pandemi Covid-19 terjadi. Penelitian ini diharapkan dapat membantu menambah pengetahuan terkait penerapan akuntansi pendapatan perpajakan pada KPP Pratama Serpong serta sejauh mana dampak pandemi Covid-19 terhadap pendapatan perpajakan di Indonesia.

Kata kunci: Covid-19, Pendapatan Perpajakan, Insentif Pajak, Akuntansi Pendapatan Perpajakan, Penerapan Akuntansi

Abstract

Taxes are the largest source of state income, more than 50% of the source of state budget revenues are supported by tax revenues, this is the reason why tax revenues are important and crucial for the progress of national development and the welfare of the Indonesian people. Since the beginning of 2020 until the time when this KTTA was compiled, Indonesia and the world are still infected by the Covid-19 pandemic outbreak which has had a very extraordinary impact on the world economy, including Indonesia. In the hope to rescue the national economy, the government has issued various tax incentives to ease the burden on business actors and the community, including article 21 income tax incentives, article 22 import income tax incentives, incentives for reducing article 25 income tax installments, VAT restitution, and incentives for UMKM. The provision of various tax incentives will certainly affect the realization of tax revenue for the current fiscal year as well as the accounting recording process. This study aims to review how the application of tax revenue accounting to KPP Pratama Serpong and see the extent to which the impact of the Covid-19 pandemic affects the realization of tax revenue. The study was conducted using a qualitative approach method and data collection was obtained through the method of literature study and field study – Documentation of the financial statements of KPP Pratama Serpong. The results showed that KPP Pratama Serpong as an accounting entity has compiled and submitted its financial statements in accordance with applicable standards and regulations and related to the impact of the pandemic, it was found that it turned out that the realization of KPP Pratama Serpong's tax revenue for the 2021 fiscal year was still lower by -26.00% compared to 2020 and -49.30% when compared to 2019, this shows that until 2021 the Covid-19 pandemic outbreak still has a considerable impact on the economy and our state budget, especially on the realization of tax revenues which until now are still depressed and have not been able to return to their original levels before the Covid-19 pandemic occurred. This research is expected to help increase knowledge related to the application of tax revenue accounting at KPP Pratama Serpong and the extent of the impact of the Covid-19 pandemic on tax revenues in Indonesia.

Keywords: Covid-19, Tax Revenue, Tax Incentives, Tax Revenue Accounting, Accounting Application