

ABSTRAK

Pandemi Covid-19 yang terjadi di seluruh dunia menyebabkan berbagai permasalahan seperti berbagai sektor tidak mampu menjalankan aktivitasnya hingga terpaksa berhenti karena tidak menguntungkan. Sektor yang paling terdampak adalah industri dan UMKM karena kegiatan yang dijalankan melibatkan aktivitas sehari-hari. Pemerintah akhirnya mengeluarkan kebijakan Pemulihan Ekonomi Nasional (PEN). Salah satu isinya berupa pemberian insentif kepada wajib pajak berdasarkan PP No. 23 Tahun 2018. Kebijakan difokuskan kepada Wajib Pajak dengan Peredaran Tertentu (Insentif PPh Final UMKM). Penelitian ini bertujuan untuk mengetahui pelaksanaan, realisasi, dan kendala atas kebijakan yang telah dibuat pemerintah. Metode yang digunakan berupa studi kepustakaan dan wawancara dengan narasumber pihak Direktorat Jenderal Pajak serta para wajib pajak UMKM. Dari hasil penelitian dapat disimpulkan bahwa penerapan kebijakan insentif kurang optimal karena masih ada beberapa kendala internal dan eksternal. Kendala internal berupa kebijakan yang diterapkan bersifat dinamis atau terus berubah dalam waktu dekat, kurangnya sumber daya manusia yang dimiliki pemerintah, dan kurangnya sinergi antarpemerintah sehingga tidak semua informasi tersampaikan kepada Wajib Pajak UMKM. Sedangkan kendala eksternal adalah banyak wajib pajak yang belum tanggap teknologi, banyak UMKM yang belum masuk ke sistem perpajakan, dan banyak UMKM yang bahkan belum tersentuh oleh bank dalam kehidupan sehari-hari. Langkah pemerintah untuk memperbaikinya yaitu sering melakukan evaluasi atas peraturan yang sudah diterbitkan, memperkuat koordinasi antarpemerintah, lebih giat dalam memberikan sosialisasi baik internal maupun eksternal, baik secara daring maupun secara tatap muka, memperpanjang pemberlakuan masa insentif hingga Februari 2022 sehingga memberikan kesempatan bagi yang belum memanfaatkannya.

Kata Kunci: Pandemi Covid-19, Insentif pajak, PP No. 23 Tahun 2018, PPh final peredaran tertentu, PPh Final UMKM.

ABSTRACT

The Covid-19 pandemic that has occurred throughout the world has caused various problems, such as various sectors being unable to carry out their activities until they were forced to stop because they were not profitable. The sectors most affected are industry and MSMEs because the activities carried out involve daily activities. The government finally issued a National Economic Recovery (PEN) policy. One of its contents is in the form of providing incentives to taxpayers based on PP No. 23 of 2018. The policy is focused on Taxpayers with Certain Circulation (MSME Final PPh Incentives). This study aims to determine the implementation, realization, and constraints on policies that have been made by the government. The method used is a literature study and interviews with sources from the Directorate General of Taxes and MSME taxpayers. From the results of the study

it can be concluded that the implementation of the incentive policy is less than optimal because there are still several internal and external constraints. Internal constraints in the form of policies implemented are dynamic or continue to change in the near future, the lack of human resources owned by the government, and the lack of synergy between governments so that not all information is conveyed to MSME Taxpayers. While external constraints are many taxpayers who have not been responsive to technology, many MSMEs have not entered the tax system, and many MSMEs have not even been touched by banks in their daily lives. The government's steps to improve it are frequently evaluating the regulations that have been issued, strengthening intergovernmental coordination, being more active in providing socialization both internally and externally, both online and face-to-face, extending the validity of the incentive period until February 2022 so as to provide opportunities for those who have not taken advantage of them.

Keyword: Pandemic, Tax Incentive, PP No. 23 Tahun 2018, Final Income Tax of Certain Gross, Final Income Tax of MSMEs.