

## Evaluasi Implementasi Ketentuan Pajak Penghasilan dalam Peraturan Pemerintah Nomor 23 Tahun 2018 = Evaluation of the Implementation of Income Tax Provisions in Government Regulation Number 23 of 2018

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### Abstrak

Penelitian ini bertujuan mengevaluasi kepatuhan terhadap ketentuan pajak penghasilan dalam PP 23 Tahun 2018 terkait dengan pilihan tarif, jangka waktu, dan ambang batas peredaran bruto. Evaluasi menggunakan theory of planned behavior untuk mengevaluasi kepatuhan pajak dalam kondisi umum dan prospect theory untuk kondisi ketidakpastian di masa pandemi Covid-19. Penelitian ini menggunakan analisis deskriptif kualitatif dengan teknik thematic analysis terhadap data kepatuhan DJP, data keuangan UMKM, serta wawancara kepada UMKM, DJP, konsultan pajak, dan akademisi. Hasil penelitian menunjukkan bahwa implementasi PP 23 Tahun 2018 meningkatkan kepatuhan pajak. Namun, ketentuan mengenai jangka waktu dan ambang batas peredaran bruto perlu ditinjau ulang. Komponen TPB yang paling berperan besar terhadap kepatuhan adalah perceived behavioral control dengan faktor tax knowledge and capability. Oleh karena itu, diperlukan edukasi kepada wajib pajak untuk menghilangkan persepsi bahwa pembukuan adalah sulit. Berkaitan dengan prospect theory, dalam kondisi Covid-19, wajib pajak cenderung mengambil posisi loss framing sehingga diperlukan evaluasi dan pengawasan atas pemanfaatan insentif pajak agar tepat sasaran. ....The focus of this study is to evaluate the income tax provisions for MSMEs in Government Regulation Number 23 of 2018 related to the tax rates, periods of imposition, and gross income threshold. The evaluation uses the theory of planned behavior (TPB) to evaluate tax compliance in general conditions and prospect theory for conditions of uncertainty during the Covid-19 pandemic. This study uses descriptive qualitative analysis with thematic analysis techniques on DGT compliance data, MSME financial data, as well as interviews with MSMEs, DGT, tax consultants, and academics. The results of the study show that the implementation of PP 23 of 2018 increases tax compliance. However, the provisions regarding the period and gross income threshold need to be reviewed. The TPB component that has the most significant role in compliance is perceived behavioral control with tax knowledge and capability factors. Therefore, it is necessary to educate taxpayers to eliminate the perception that bookkeeping is difficult. In terms of prospect theory, under the conditions of Covid-19, taxpayers tend to take a loss framing position, so evaluation and supervision of the use of tax incentives is needed to make it right on target.