

Analisis Implementasi Kebijakan Insentif Pajak Penghasilan Final Bagi UMKM pada Masa Pandemi Covid-19 Terkait Kepatuhan Pajak (Studi pada KPP Pratama Jakarta Cilandak) = Analysis of Implementation of Final Income Tax Incentive Policy for MSMEs during the Covid-19 Pandemic Period Regarding Tax Compliance (Study at KPP Pratama Jakarta Cilandak)

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Abstrak

Akibat dari pandemi Covid-19 ini banyak UMKM yang mengalami kesulitan ekonomi. Salah satu yang terdampak pandemi Covid-19 adalah UMKM di daerah Cilandak, Jakarta Selatan yang menurut Kemenkop-UMKM berjumlah 210.022. Oleh karena itu pemerintah memberikan kebijakan berupa insentif pajak bagi UMKM, salah satunya bertujuan untuk mengurangi dampak dari pandemi Covid-19 yang melanda berbagai sektor di masyarakat. Skripsi ini membahas terkait implementasi kebijakan insentif pajak penghasilan final dan dampaknya bagi pelaku UMKM pada masa pandemi Covid-19 terhadap kepatuhan pajak di KPP Pratama Jakarta Cilandak. Metode penelitian ini menggunakan kualitatif, sedangkan pendekatan menggunakan post positivisme. Hasil penelitian menunjukkan, program insentif ini dimulai dengan penyebaran informasi seputar insentif yang diberikan kepada UMKM terdampak pandemic COVID-19 dan memberikan potongan pajak. Dampak kebijakan insentif pajak di KPP Pratama Cilandak dapat dilihat dari tingkat kepatuhan pajak, tingkat kepatuhan pajak dengan pemberian insentif di KPP Cilandak mencapai 82% walaupun masih di bawah target sebesar 92%. Penelitian menyarankan KPP Pratama Jakarta Cilandak, diharapkan program insentif pajak pada pelaku UMKM ini dapat diatasi kekurangan-kekurangannya, seperti CV atau badan usaha perseorangan yang terus dibuat baru saat sudah empat tahun berdiri guna menghindari pajak.

.....As a result of the Covid-19 pandemic, many MSMEs are experiencing economic difficulties. One of those affected by the Covid-19 pandemic is MSMEs in the Cilandak area, South Jakarta, which according to the Ministry of Cooperatives-UMKM totaled 210,022. Therefore the government provides policies in the form of tax incentives for MSMEs, one of which aims to reduce the impact of the Covid-19 pandemic which has hit various sectors in society. This thesis discusses the implementation of the final income tax incentive policy and its impact on MSME actors during the Covid-19 pandemic on tax compliance at KPP Pratama Jakarta Cilandak. This research method uses qualitative, while the approach uses post positivism. The results of the research show that this incentive program begins with the dissemination of information regarding incentives given to MSMEs affected by the COVID-19 pandemic and providing tax deductions. The impact of the tax incentive policy at KPP Pratama Cilandak can be seen from the level of tax compliance, the level of tax compliance by providing incentives at KPP Cilandak reached 82%, although it was still below the target of 92%. Research suggests KPP Pratama Jakarta Cilandak, it is hoped that the tax incentive program for MSME actors can overcome its shortcomings, such as CVs or individual business entities that are created only after four years of existence in order to avoid taxes.