

Evaluasi Kebijakan Pemungutan Pajak Penghasilan Pasal 22 Terhadap Barang yang Tergolong Sangat Mewah = Evaluation of Income Tax Policy Article 22 on Very Luxury Goods

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Abstrak

Skripsi ini membahas evaluasi kebijakan pemungutan Pajak Penghasilan Pasal 22 atas barang-barang sangat mewah. Analisis dilakukan berdasarkan kriteria evaluasi kebijakan publik menurut William Dunn. Studi fokus kepada evaluasi kebijakan sesuai kriteria efektivitas, efisiensi, responsivitas, dan ketepatan. Penelitian dilakukan dengan pendekatan kualitatif. Hasil penelitian adalah kebijakan pemungutan Pajak Penghasilan Pasal 22 atas barang sangat mewah belum memenuhi kriteria evaluasi kebijakan publik, yaitu pada indikator efektif, efisien, responsivitas, dan ketepatan.

.....This study discusses Evaluation of Income Tax Article 22 Policy on Very Luxury Goods. The analysis is based on the evaluation criteria of public policies according to William Dunn. Researchers focused on policy evaluation criteria for effectiveness, efficiency, responsiveness, and appropriateness. This research was conducted with a qualitative approach. This study conclude that the policy of Article 22 of Income Tax on very luxury goods does not meet the public policy evaluation criteria, namely on indicators of effective, efficient, responsiveness, and appropriatness.