

ANALISIS IMPLEMENTASI INSENTIF PAJAK PENGHASILAN UMKM AKIBAT COVID-19 DAN DAMPAKNYA TERHADAP KEPATUHAN WAJIB PAJAK

(Studi pada Wajib Pajak UMKM di KPP Pratama Magelang)

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INTISARI

Penelitian hukum ini bertujuan untuk mengetahui tentang pelaksanaan kebijakan Insentif pajak penghasilan UMKM akibat COVID-19 yang terjadi dalam lingkup kerja wilayah Kantor Pelayanan Pajak Pratama Magelang serta pengaruh dari kebijakan pemberian Insentif pajak penghasilan UMKM akibat COVID-19 terhadap kepatuhan Wajib Pajak UMKM di lingkup Kantor Pelayanan Pajak Pratama Magelang.

Jenis penelitian yang digunakan adalah empiris dengan sifat penelitian deskriptif (*descriptive research*). Bahan penelitian menggunakan data primer yang terdiri dari hasil wawancara dengan narasumber serta hasil wawancara dengan responden, dan data sekunder yang terdiri dari bahan hukum primer, bahan hukum sekunder, dan bahan hukum tersier. Data yang diperoleh dianalisa berdasarkan metode kualitatif.

Berdasarkan hasil penelitian dan pembahasan yang dilakukan oleh penulis maka didapatkan dua kesimpulan. *Pertama*, Kebijakan insentif pajak penghasilan UMKM yang dilaksanakan di KPP Pratama Magelang melibatkan wajib pajak dan KPP Pratama Magelang dan dilaksanakan sesuai ketentuan yang berlaku. *Kedua*, insentif pajak penghasilan UMKM berbanding lurus dengan adanya kepatuhan wajib pajak sesuai dengan *fiscal exchange theory* yang menyatakan bahwa pemerintah dapat meningkatkan kepatuhan wajib pajak dengan memberikan sesuatu yang dibutuhkan dan dapat diakses dengan mudah oleh masyarakat.

Kata Kunci : Insentif, Pajak Penghasilan, UMKM, Kepatuhan.

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ANALYSIS OF IMPLEMENTATION OF MSME INCOME TAX INCENTIVES AS A

RESULT OF COVID-19 AND IMPACT ON TAXPAYER COMPLIANCE

(Study on MSME Taxpayers at The Magelang Municipality Tax Office)

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ABSTRACT

This legal research aims to ascertain the implementation of the MSME income tax incentive policy due to COVID-19 which has been carried out within the scope of work of the Magelang Primary Tax Service Office and the influence of the policy of providing MSME income tax incentives due to COVID-19 on MSME taxpayer's compliance within the scope of the Magelang Primary Tax Service Office.

The type of research used is empirical with the nature of descriptive research (descriptive research). The research material uses primary data consisting of the results of interviews with source people and the results of interviews with respondents, and secondary data consisting of primary legal materials, secondary legal materials, and tertiary legal materials. The data obtained were analyzed based on qualitative methods.

Based on the results of research and discussion conducted by the author, two conclusions are obtained. First, the MSME income tax incentive policy implemented at Magelang Primary Tax Service Office involves taxpayers and Magelang Primary Tax Service Office and is implemented in accordance with applicable regulations. Second, the MSME income tax incentive is in line with the taxpayer's compliance in accordance with the fiscal exchange theory which states that the government can improve taxpayer compliance by providing something that is needed and can be easily accessed by the public.

Key Words : *Incentives, Income Tax, MSMEs, Compliance*

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