

## EVALUASI PEMBERIAN INSENTIF PERPAJAKAN DALAM RANGKA PENGEMBANGAN SUMBER DAYA MANUSIA DI INDONESIA (TINJAUAN ATAS *SUPER TAX DEDUCTION* VOKASI INDUSTRI)

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### INTISARI

Pembangunan sumber daya manusia (SDM) menjadi salah satu agenda prioritas pemerintah Indonesia sebagaimana tertuang dalam RPJMN tahun 2020-2024. Isu ini menjadi fokus pemerintah, pasalnya angka tingkat pengangguran terbuka didominasi oleh lulusan SMK atau Diploma, sedangkan pendidikan vokasi merupakan jenjang pendidikan yang dipersiapkan menjadi tenaga kerja yang unggul dan berdaya saing. Salah satu penyebabnya karena adanya ketidaksesuaian antara kompetensi pendidikan peserta didik vokasi dengan kebutuhan industri di dunia kerja, sehingga pemerintah memberikan insentif pajak *super tax deduction* melalui PMK Nomor 128 Tahun 2019 sebagai daya tarik industri untuk bekerja sama mengembangkan SDM vokasi melalui kegiatan pemagangan.

Penelitian ini bersifat normatif empiris. Jenis data yang digunakan adalah data primer dan data sekunder. Pengambilan data primer diperoleh dengan studi lapangan melalui wawancara dengan pihak-pihak perumus dan pelaksana kebijakan fasilitas pajak. Adapun pengambilan data sekunder dilakukan melalui studi literatur, baik bahan hukum primer, sekunder, dan tersier. Analisis data dilakukan dengan menggunakan metode kualitatif dan dijelaskan secara deskriptif.

Berdasarkan analisis dan pembahasan, maka dapat disimpulkan sebagai berikut: (1) Penerapan kebijakan insentif pajak untuk industri vokasi belum berjalan efektif karena (a) substansi hukum, ketidaksesuaian antara kompetensi kebutuhan industri dan ketersediaan lembaga vokasi yang dibutuhkan oleh industri di wilayah tersebut dengan lampiran PMK Nomor 128/PMK.03/2019, bentuk fasilitas pajak yang kurang menarik, pemahaman regulasi yang rumit, aturan industri tidak boleh dalam keadaan rugi fiskal; (b) struktur hukum, minimnya koordinasi antar lembaga pelaksana kebijakan insentif pajak, belum terpenuhinya faktor kesiapan WP dalam melaksanakan kebijakan insentif pajak; (c) budaya hukum, minimnya sosialisasi oleh pemerintah, serta diketahui bahwa motivasi perusahaan dalam melaksanakan kegiatan pemagangan bukan ingin mendapatkan insentif pajak. Adapun kebijakan insentif pajak vokasi industri belum memenuhi asas *ease of administration*. Oleh karenanya, pemerintah seharusnya (a) substansi hukum; melakukan evaluasi kembali terkait pemetaan kompetensi yang mendapat insentif pajak vokasi industri dengan kebutuhan industri, menerbitkan peraturan teknis, menyediakan fasilitas non pajak (b) struktur hukum; meningkatkan koordinasi antar lembaga (c) budaya hukum; pengaturan berkenaan dengan koordinasi antar kementerian terkait untuk melaksanakan edukasi kepada Wajib Pajak.

Kata Kunci: Insentif Pajak, Super Tax Deduction, Kegiatan Vokasi Industri

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***EVALUATION OF TAX INCENTIVES FOR THE DEVELOPMENT OF  
HUMAN RESOURCE QUALITY IN INDONESIA (ANALYSIS ON SUPER  
TAX DEDUCTON VOCATIONAL INDUSTRY)***

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***ABSTRACT***

*Improving the quality of human resources is one of the Indonesian government's priorities as stated in RPJMN 2020-2024. This issue has become a priority because the open unemployment rate is dominated by SMK or diploma graduates, while vocational education prepares students to become competitive workers. One of the reasons is because there is a mismatch between the educational competence of vocational students and the needs of industry in the field of work. Thus, the government provides tax incentives super tax deduction through PMK Number 128 of 2019 to encourage companies to take part in and support vocational institutes to improve the quality of human resources by organizing apprenticeship.*

*This research is a combination of normative legal research and empirical legal research. The types of data used are primary data and secondary data. The primary data was obtained through interviews with the formulator and implementer of tax facility policies. The secondary data was collected through literature research that consisted of primary, secondary and tertiary legal materials. The data was analysed using qualitative methods and explained descriptively.*

*Based on the analysis and discussion, it can be concluded as follows: (1) The implementation of the tax incentive for vocational industry policy has not been effective due to (a) legal substance, incompatibility between the competency needs of industry and the availability of vocational institutions needed by industry in the region with attachment to PMK Number 128/PMK.03/2019, forms of tax facilities that are less attractive, complicated regulations, there is a rule stated that industry must not be in a state of fiscal loss; (b) legal structure, lack of coordination between implementer of tax incentive policies, WP readiness factors not yet fulfilled to implement the tax incentives policy; (c) legal culture, minimum socialization by the government, and it is known that the company's motivation in carrying out apprenticeship activities is not to obtain tax incentives. The tax incentive of industrial vocational policy does not yet fulfill the principle of ease of administration. Therefore, the government should (a) have legal substance; carry out re-evaluation regarding the mapping of competencies that receive industrial vocational tax incentives, issue technical regulations, provide non-tax facilities (b) legal structure; improve coordination between institutions of implementer tax policies (c) legal culture; arrangements the rule regarding coordination between relevant ministries to provide education to taxpayers.*

***Keywords: Tax Incentives, Super Tax Deduction, Vocational Education Activities***

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