

**ANALISIS INSENTIF *SUPER TAX DEDUCTION* PENDIDIKAN  
KEJURUAN DAN VOKASI SERTA KAITANNYA DENGAN FUNGSI  
*REGULEREND* PAJAK GUNA MEMAKSIMALKAN KUALITAS  
SUMBER DAYA MANUSIA DI INDONESIA**

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**INTISARI**

Penelitian hukum ini bertujuan untuk menganalisis insentif *super tax deduction* pendidikan kejuruan dan vokasi yang bersumber dari PMK Nomor 128/PMK.010/2019 dengan cara menganalisis penerapan setelah masa Covid-19, permasalahan hukum atau *potential lost* yang dapat terjadi, dan mengenai kaitan insentif *super tax deduction* pendidikan kejuruan dan vokasi dengan fungsi *regulerend* pajak untuk memaksimalkan kualitas sumber daya manusia Indonesia.

Penelitian hukum ini merupakan penelitian hukum normatif-empiris yang bersifat deskriptif. Adapun pendekatan yang dilakukan adalah pendekatan peraturan perundang-undangan, pendekatan konseptual, dan pendekatan analitis. Data yang dikumpulkan berdasarkan data sekunder dan primer yaitu melalui studi pustaka dan penelusuran internet serta dengan melakukan wawancara.

Berdasarkan hasil penelitian yang diperoleh dapat disimpulkan bahwa Pertama, insentif dari PMK Nomor 128/PMK.010/2019 setelah masa Covid-19 mengalami pertumbuhan; Kedua, PMK Nomor 128/PMK.010/2019 masih memiliki kekosongan hukum; dan Ketiga, insentif *super tax deduction* pendidikan kejuruan dan vokasi dapat digunakan untuk mencapai tujuan negara guna memaksimalkan kualitas sumber daya manusia sebagaimana fungsi *regulerend* pajak yang digunakan oleh pemerintah untuk mencapai tujuan tertentu

**Kata Kunci:** *Insentif Pajak, Super tax deduction, Fungsi Regulerend*

***ANALYSIS OF VOCATIONAL EDUCATION SUPER TAX DEDUCTION  
INCENTIVES AND ITS RELATIONSHIP WITH THE REGULAR  
FUNCTION OF TAXES TO MAXIMIZE THE QUALITY OF HUMAN  
RESOURCES IN INDONESIA***

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***ABSTRACT***

*This legal research aims to analyze the super tax deduction incentives for vocational education and vocational education sourced from PMK Number 128/PMK.010/2019 by analyzing implementation after the Covid-19 period, legal problems or potential losses that could occur, and regarding the relationship between the super tax deduction incentive for vocational and vocational education and the tax regular end function to maximize the quality of Indonesia's human resources. This legal research is descriptive normative-empirical legal research.*

*The approach taken is a statutory regulation approach, conceptual approach, and analytical approach. The data collected was based on secondary and primary data, namely through literature studies and internet searches as well as by conducting interviews.*

*Based on the research results obtained, it can be concluded that First, incentives from PMK Number 128/PMK.010/2019 after the Covid-19 period 19 experienced growth; Second, PMK Number 128/PMK.010/2019 still has legal gaps and vacuum of recht; and Third, super tax deduction incentives for vocational and vocational education can be used to achieve state goals to maximize the quality of human resources as well as the regular end function of taxes used by the government to achieve certain goals.*

***Keywords: Tax Incentives, Super tax deduction, Regulerend Function***