

ABSTRACT

Tax Amnesty is a pardon program granted by the Government to the Taxpayer covering the abolition of taxes that ought to be owed, the abolition of tax administration sanctions, as well as the elimination of criminal sanctions in the field of taxation of assets acquired in 2015 and earlier which have not been reported in the Annual Tax Return (SPT), by paying off all outstanding tax arrears. The purpose of the tax amnesty pursuant to Article 2 of Law Number 11 Year 2016 is to accelerate economic growth and restructuring through the transfer of assets, to encourage tax reform towards a more equitable tax system and the expansion of tax database that is more valid, comprehensive and integrated; and increase tax revenues.

This study aims to examine the influence of government incentive policy in the taxation field, namely Tax Amnesty have an effect on the improvement of tax revenue performance and see whether or not there is deviation of tax revenue in 2016 and 2017 during amnesty period in several selected research subjects. This research approach using descriptive case study strategy which is done by describing the research object, describing the location of the research, describing the quantitative data in the form of revenue performance before and after the implementation of tax amnesty in the selected research location. Data processing method using Wilcoxon Signed Rank Test and Paired Sample T Test. Data used in the form of Target Report and Realization of Tax Receipts year 2013-2017, Tax Amnesty Receipt Report 2016 - 2017, Taxpayers Compliance Report 2013 - 2017 and Tax Ratio 2013 – 2017

The conclusion of this research are:

- (1) There is no difference between tax revenue before and after-tax amnesty in Regional Tax Office of Directorate General of Taxes Yogyakarta and Jawa Tengah II and
- (2) There is no difference of tax revenue deviation before and after amnesty of tax in Regional Office Directorate General of Taxes Yogyakarta and Central Java II.

Keywords: Tax Amnesty, Regional Tax Office of Directorate General of Taxes Yogyakarta and Jawa Tengah II, Wilcoxon Signed Rank Test, Paired Sample T Test, Tax Receipts

ABSTRAK

Amnesti Pajak adalah program pengampunan yang diberikan oleh Pemerintah kepada Wajib Pajak meliputi penghapusan pajak yang seharusnya terutang, penghapusan sanksi administrasi perpajakan, serta penghapusan sanksi pidana di bidang perpajakan atas harta yang diperoleh pada tahun 2015 dan sebelumnya yang belum dilaporkan dalam SPT, dengan cara melunasi seluruh tunggakan pajak yang terutang. Tujuan dilakukan amnesti pajak sesuai Pasal 2 UU Nomor 11 Tahun 2016 adalah mempercepat pertumbuhan dan restrukturisasi ekonomi melalui pengalihan harta, mendorong reformasi perpajakan menuju sistem perpajakan yang lebih berkeadilan serta perluasan basis data perpajakan yang lebih valid, komprehensif, dan terintegrasi; dan meningkatkan penerimaan pajak.

Penelitian ini bertujuan untuk melihat pengaruh kebijakan insentif pemerintah dalam bidang perpajakan yakni Amnesti Pajak apakah berpengaruh terhadap peningkatan kinerja penerimaan pajak dan melihat ada tidaknya deviasi penerimaan pajak di tahun 2016 dan 2017 selama masa amnesti berlangsung pada beberapa subyek penelitian yang dipilih. Pendekatan penelitian ini menggunakan strategi *descriptive case study* yang dilakukan dengan cara: mendeskripsikan obyek penelitian, mendeskripsikan lokasi penelitian, mendeskripsikan data kuantitatif berupa kinerja penerimaan sebelum dan sesudah pelaksanaan amnesti pajak di lokasi penelitian yang dipilih. Metode pengolahan data menggunakan metode Wilcoxon Signed Rank Test dan Paired Sample T Test. Data yang digunakan berupa Laporan Target dan Realisasi Penerimaan Pajak tahun 2013-2017, Laporan Penerimaan Amnesti Pajak 2016 – 2017, Laporan Kepatuhan WP 2013 – 2017 dan Tax Ratio 2013 – 2017.

Kesimpulan dari penelitian ini adalah: (1) Tidak ada perbedaan antara hasil penerimaan pajak sebelum dan sesudah amnesti pajak di Kantor Wilayah Direktorat Jenderal Pajak Yogyakarta dan Jawa Tengah II dan (2) Tidak ada perbedaan deviasi penerimaan pajak sebelum dan sesudah amnesti pajak di Kantor Wilayah Direktorat Jenderal Pajak Yogyakarta dan Jawa Tengah II.

Kata kunci: Amnesti Pajak, Kantor Wilayah Direktorat Jenderal Pajak Yogyakarta dan Jawa Tengah II, Wilcoxon Signed Rank Test, Paired Sample T Test, Penerimaan Pajak