

STRATEGI JURUSITA PAJAK DI MASA PANDEMI COVID-19
(Studi Pada KPP Pratama Singaraja Dalam Memenuhi Target Penerimaan
Pajak)

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ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui capaian tindakan penagihan yang dilakukan oleh Jurusita KPP Pratama Singaraja di Masa Pandemi Covid-19, tantangan yang ditemukan Jurusita KPP Pratama Singaraja di masa pandemi Covid-19 dalam melakukan pemblokiran dan/atau penyitaan, dan strategi Jurusita KPP Pratama Singaraja dalam melakukan tindakan pemblokiran dan/atau penyitaan di masa pandemi Covid-19. Penelitian ini menggunakan metode kualitatif dengan analisis data deskriptif. Data yang digunakan dalam penelitian ini yaitu data primer dan data sekunder dengan metode pengumpulan data wawancara dan dokumentasi. Hasil penelitian ini menunjukkan bahwa; Capaian tindakan penagihan yang dilakukan oleh Jurusita KPP Pratama Singaraja di masa pandemi Covid-19 sudah memenuhi target pencairan piutang maupun target tindakan disetiap tindakan penagihan pajak sehingga tindakan penagihan yang dilakukan Jurusita Pajak KPP Pratama Singaraja dinilai sudah efektif. Tantangan Jurusita KPP Pratama Singaraja selama masa pandemi Covid-19 meliputi: situasi ekonomi masyarakat yang terdampak Covid-19, wajib pajak tidak kooperatif, dan penurunan daya beli masyarakat atas barang sitaan. Strategi yang diterapkan oleh Jurusita Pajak KPP Pratama Singaraja adalah ‘strategi pembujukan’, ‘strategi tebar jaring’, “strategi tanggung renteng”, dan ‘strategi penawaran di luar proses lelang. Strategi tersebut didasarkan atas situasi ekonomi masyarakat yang terdampak covid-19 dan mempercepat pencairan piutang.

Kata kunci : Strategi, Jurusita, Pemblokiran, Penyitaan, Covid-19.

TAX BAILIFF STRATEGY DURING THE COVID-19 PANDEMIC

(Study at KPP Pratama Singaraja to Fullfil Tax Revenue Targets)

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ABSTRACT

The purpose of this study was to determine the achievement of collection actions carried out by the KPP Pratama Singaraja bailiff during the Covid-19 pandemic, the challenges found by the KPP Pratama Singaraja bailiff during the Covid-19 pandemic in blocking and/or confiscation, and the strategies of the KPP Pratama Singaraja bailiff in carrying out blocking and/or confiscation actions during the Covid-19 pandemic. This study uses qualitative methods with descriptive data analysis. The data used in this study are primary data and secondary data with interview and documentation data collection methods. The results of this study indicate that; The achievement of the collection action taken by the KPP Pratama Singaraja bailiff during the Covid-19 pandemic has met the receivables disbursement target as well as the action target for each tax collection action so that the collection action taken by the KPP Pratama Singaraja tax bailiff is considered effective. The challenges of the KPP Pratama Singaraja bailiff during the Covid-19 pandemic include: the economic situation of the people affected by Covid-19, non-cooperative taxpayers, and a decrease in people's purchasing power for confiscated goods. The strategies implemented by the tax bailiff of KPP Pratama Singaraja are the 'persuasion strategy', 'network strategy', 'the joint responsibility strategy', and the 'bid strategy outside the auction process'. The strategy is based on the economic situation of the community affected by COVID-19 and accelerates the disbursement of receivables.

Keywords: *Strategy, Bailiff, Blocking, Confiscation, Covid-19.*