

PEMAHAMAN GENERASI MUDA TERHADAP PERPAJAKAN ATAS PENGHASILAN *CRYPTOCURRENCY*

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ABSTRAK

Tujuan penelitian ini antara lain untuk mengetahui tingkat pemahaman perpajakan generasi muda pelaku *cryptocurrency* terhadap pengenaan pajak penghasilan *cryptocurrency*, tata cara perpajakan sistem perpajakan di Indonesia (self assesment system), dan pengetahuan serta pemahaman perpajakan dari pelaku *cryptocurrency* yang memiliki NPWP dengan yang tidak memiliki NPWP. Penelitian ini menggunakan metode kualitatif. Teknik pengumpulan data penelitian dilakukan dengan wawancara langsung ke pelaku kripto, praktisi pajak dan pegawai DJP. Hasil Penelitian menunjukkan bahwa pemahaman pelaku generasi muda pelaku *cryptocurrency* terhadap perpajakan atas penghasilan *cryptocurrency* yang diatur dalam PMK Nomor 68/PMK.03/2022 masih rendah. Generasi muda pelaku kripto yang mengetahui dari adanya pengenaan pajak atas *cryptocurrency* memiliki rasa percaya yang kurang terhadap pemerintah dalam penggunaan pajak untuk Negara. Hal ini menyebabkan para generasi muda pelaku kripto merasa enggan untuk membayarkan kewajibannya. Pelaku *cryptocurrency* yang memiliki NPWP dan tidak memiliki NPWP memiliki rasa percaya yang kurang terhadap pengenaan pajak atas penghasilan *cryptocurrency* serta cara pelaporannya yang diatur didalam PMK Nomor 68/PMK.03/2022. Kurangnya sosialisasi dan penjelasan mengenai cara perhitungan penghasilan *cryptocurrency* serta harga *cryptocurrency* yang fluktuatif menjadi kendala yang dialami para informan.

Kata Kunci: *cryptocurrency*, pemahaman perpajakan, Peraturan Menteri Keuangan No 68/PMK.03/2022, pelaku *cryptocurrency*

**YOUNG GENERATION'S UNDERSTANDING OF TAXATION OF
CRYPTOCURRENCY INCOME**

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ABSTRACT

The research objective to be achieved is to determine the level of understanding of the taxation of the younger generation of cryptocurrency traders on the imposition of cryptocurrency income tax, and the knowledge and understanding of taxation from cryptocurrency traders who have NPWP and those who do not have NPWP. This study uses a qualitative method. The research data collection technique was carried out by direct interviews with crypto traders, tax practitioners and DJP employees. The results of the study show that the understanding of the younger generation of cryptocurrency traders on the taxation of cryptocurrency income as regulated in PMK Number 68/PMK.03/2022 are low. The younger generation of crypto players who are aware of the imposition of taxes on cryptocurrencies have less trust in the government in the use of taxes for the State. This causes the younger generation of crypto traders to feel reluctant to pay their obligations. Cryptocurrency traders who have a NPWP and do not have NPWP have a lack of trust in the imposition of taxes on cryptocurrency income and the reporting method which is regulated in PMK Number 68/PMK.03/2022. The lack of socialization and explanation of how to calculate cryptocurrency income and the fluctuating price of cryptocurrency are the obstacles experienced by the respondents..

Keywords: cryptocurrency, understanding of taxation, Minister of Finance Regulation No. 68/PMK.03/2022, cryptocurrency traders