

ABSTRAK

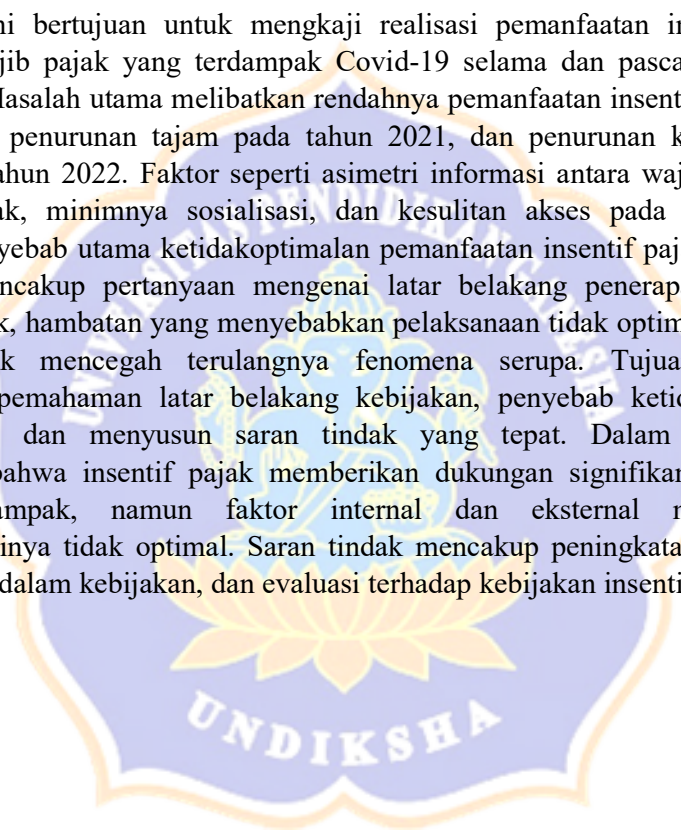
Lupika Dani, Nufera (2024). Menilik Penerapan Insentif Pajak Pasca Pandemi Covid-19 pada Wajib Pajak Badan dan Orang Pribadi.

Tesis, Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha.

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Kata Kunci: Insentif Pajak, Wajib Pajak, Covid-19, Kebijakan, Evaluasi.

Penelitian ini bertujuan untuk mengkaji realisasi pemanfaatan insentif pajak terhadap wajib pajak yang terdampak Covid-19 selama dan pasca pandemi di Indonesia. Masalah utama melibatkan rendahnya pemanfaatan insentif pajak pada tahun 2020, penurunan tajam pada tahun 2021, dan penurunan kembali pada semester I tahun 2022. Faktor seperti asimetri informasi antara wajib pajak dan otoritas pajak, minimnya sosialisasi, dan kesulitan akses pada masa PSBB menjadi penyebab utama ketidakefektifan pemanfaatan insentif pajak. Rumusan masalah mencakup pertanyaan mengenai latar belakang penerapan peraturan insentif pajak, hambatan yang menyebabkan pelaksanaan tidak optimal, dan saran tindak untuk mencegah terulangnya fenomena serupa. Tujuan penelitian melibatkan pemahaman latar belakang kebijakan, penyebab ketidakefektifan pelaksanaan, dan menyusun saran tindak yang tepat. Dalam kesimpulan, ditemukan bahwa insentif pajak memberikan dukungan signifikan bagi wajib pajak terdampak, namun faktor internal dan eksternal menyebabkan implementasinya tidak optimal. Saran tindak mencakup peningkatan sosialisasi, transparansi dalam kebijakan, dan evaluasi terhadap kebijakan insentif pajak.



ABSTRACT

Lupika Dani, Nufera (2024). Examining the Implementation of Post-Pandemic Covid-19 Tax Incentives for Corporate and Individual Taxpayers. Thesis, Accounting, Postgraduate Program, Ganesha University of Education.

This thesis has been approved and examined by Supervisor I: Prof. Dr. Anantawikrama Tungga Atmadja, S.E., Ak., M.Si and Supervisor II: Dr. Lucy Sri Musmini., SE., M.Si.

Keywords: Tax Incentives, Taxpayers, Covid-19, Policy, Evaluation.

This study aims to examine the realization of tax incentive utilization for taxpayers affected by Covid-19 during and after the pandemic in Indonesia. The main problem involves the low utilization of tax incentives in 2020, a sharp decline in 2021, and another decline in the first half of 2022. Factors such as information asymmetry between taxpayers and tax authorities, lack of socialization, and access difficulties during PSBB became the main causes of suboptimal utilization of tax incentives. The problem formulation includes questions regarding the background of the implementation of tax incentive regulations, barriers that caused suboptimal implementation, and suggested actions to prevent the recurrence of similar phenomena. The research objectives involve understanding the policy background, causes of suboptimal implementation, and formulating appropriate suggestions for action. In conclusion, it was found that tax incentives provided significant support for affected taxpayers, but internal and external factors caused the implementation to be suboptimal. Suggested actions include increased socialization, transparency in policy, and evaluation of tax incentive policies.

