

**PERSEPSI WAJIB PAJAK ATAS
PENERAPAN TARIF EFEKTIF RATA-RATA
(STUDI KASUS DI SMA NEGERI 1 NEGARA)**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui penerapan tarif efektif rata-rata (TER) dalam pemotongan PPh Pasal 21 serta persepsi wajib pajak terhadap penerapan TER di SMA Negeri 1 Negara. Penelitian ini menggunakan metode kualitatif berbasis studi kasus dengan pendekatan deskriptif kuantitatif. Informan penelitian dipilih menggunakan teknik *snowball sampling*, yang melibatkan kepala sekolah, bendahara sekolah, perwakilan guru, dan perwakilan pegawai. Data dikumpulkan melalui studi kepustakaan, wawancara, serta dokumentasi. Analisis data menggunakan model Miles & Huberman melalui reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan penerapan TER di SMA Negeri 1 Negara telah sesuai dengan ketentuan PP 58 Tahun 2023 dan PMK 168 Tahun 2023. Perhitungan dilakukan dengan bantuan bendahara provinsi, sementara bendahara sekolah hanya menginput data gaji secara daring. Secara teknis dan administratif, tidak ditemukan kendala berarti, meskipun terdapat keluhan dari beberapa guru dan pegawai yang merasa potongan pajaknya meningkat. Analisis menunjukkan total beban pajak tahunan tetap sama dibandingkan metode sebelumnya (PER-16/PJ/2016), yakni Rp10.478.900. Perbedaannya hanya pada skema perhitungan yang berdampak pada distribusi beban pajak tiap bulan. Persepsi keberatan yang muncul dari guru dan pegawai umumnya disebabkan oleh kurangnya pemahaman yang mendalam mengenai TER, terutama terkait mekanisme perhitungannya. Sebagian besar tidak mengetahui bahwa sebenarnya PPh 21 mereka ditanggung pemerintah melalui pemberian tunjangan pajak. Pengaruh norma sosial turut memperkuat persepsi keberatan ini, di mana guru dan pegawai yang kurang memahami perpajakan lebih mudah terpengaruh oleh opini publik di lingkungan kerja dan masyarakat. Penelitian ini masih memiliki keterbatasan dari segi informan dan aspek yang dibahas sehingga diharapkan dapat dikembangkan kembali oleh peneliti selanjutnya.

Kata Kunci: persepsi, pajak, PPh 21, tarif efektif rata-rata

**TAXPAYERS' PERCEPTIONS TOWARDS THE
IMPLEMENTATION OF AVERAGE EFFECTIVE RATE
(A CASE STUDY AT SMA NEGERI 1 NEGARA)**

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ABSTRACT

This study aims to examine the implementation of the Average Effective Rate (TER) in the withholding of Income Tax (PPh) 21, as well as taxpayers' perceptions of the policy at SMA Negeri 1 Negara. The research uses a qualitative case study method with a descriptive quantitative approach. Informants were selected using a snowball sampling technique, involving the school principal, school treasurer, teacher representatives, and administrative staff representatives. Data were collected through literature review, interviews, and documentation. Data analysis followed the Miles & Huberman model, involving data reduction, data display, and conclusion drawing. The results indicate that the implementation of TER at SMA Negeri 1 Negara complies with the provisions of Government Regulation No. 58 of 2023 and Minister of Finance Regulation No. 168 of 2023. The calculation is assisted by the provincial treasurer, while the school treasurer only inputs salary data online. Technically and administratively, no significant obstacles were found, although several teachers and staff expressed concerns over increased tax deductions. However, analysis shows that the total annual tax burden remains the same as under the previous method (PER-16/PJ/2016), amounting to Rp10,478,900. The difference lies in the calculation scheme, which affects the monthly tax burden distribution. The perceived burden primarily stems from a lack of deep understanding of TER, particularly its calculation mechanism. Most employees were unaware that their Income Tax (PPh) 21 was actually covered by the government through tax allowances. Social norms also influenced this perception, as individuals with limited tax knowledge were more easily swayed by public opinion within the workplace and community. This study is limited in terms of informant scope and discussion coverage and is expected to be further developed by future researchers.

Keywords: *perception; tax; income tax (PPh) 21; average effective tariff (TER)*