



Analysis of the Effectiveness of Policy on Provision of Article 21 Income Tax Incentives borne by the Government during the Covid-19 Pandemic in the KPP Pratama West Bekasi Region 2020

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ABSTRACT: The Covid-19 pandemic has a negative impact on the economic sector and the taxation sector and also has reduced company income that causing many employees to be affected by salary cuts or layoffs. This dire situation inspired the government to grant Article 21 Income Tax borne by the government incentives in order to ease the burden of mandatory taxes and can help restore people's purchasing power. Objective: To analyze the Article 21 Income Tax borne by the government Incentive Policy in the context of handling Covid-19 at West Bekasi Small Tax Office based on an analysis of effectiveness, obstacles faced, and efforts made to overcome obstacles. Methods: This research was descriptive qualitative. The data collection methods were Observation, Documentation, and interviews. Result: The provision of Article 21 Income Tax borne by the government incentive at West Bekasi Small Tax Office is still not effective because there are still many taxpayers who have not taken advantage of this incentive due to lack of information and socialization provided, this is based on achieving goals, integration, and adaptation. The obstacles faced are the lack of comprehensive socialization because there are still many taxpayers who do not have the information about the incentive so many taxpayers do not take advantage of this policy. There is also a lack of awareness of taxpayers in reporting the realization of the use of Article 21 Income Tax borne by the government incentive. The efforts made by West Bekasi Small Tax Office are by conducting comprehensive socialization and maintaining synergy/cooperation between the Tax Office and taxpayers.

Keywords: *Effectiveness, Taxes, Tax Incentive*

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INTRODUCTION

Taxes are obligations that must be paid and implemented by the people for the state and will be used for the benefit of the government and the general public. Tax is one source of government funds to carry out development, both central and local governments. The importance of paying taxes is not only in the interests of the state but also to fulfill the interests of the community. The Corona Virus Disease (Covid-19) pandemic is an event of the spread of a disease caused by the Corona Virus, which has spread to almost all countries. The attack from the spread of the Covid-19 virus that hit the world from the end of 2019 until now, namely the beginning of 2022, had a bad impact on various sectors in the world, including Indonesia.

Based on data obtained from KPP Pratama Bekasi Barat, the achievement of tax revenues in 2018-2019 has increased but in 2020 the achievement of tax revenues has decreased due to the Covid-19 pandemic, which is only 86%. During the Covid-19 pandemic, tax revenues in almost all countries in the world experienced a decline, besides that it also had an impact on employment and company income which decreased drastically so that companies had to make employee reductions (PHK) or cut employee salaries, this happened because many companies were do not want to close their business and are unable to pay for operational activities and employee salaries, so many employees have to be sent home. The government has made various policies to ease the burden on the community, one of which is the provision of Government-borne Income Tax Incentives (DTP), which are listed in PMK No. 110/PMK.03/2020 which has now been updated in Minister of Finance Regulation No. 82/PMK. .03/2021 regarding Tax Incentives for Taxpayers Affected by the Covid-19 Virus Outbreak. Incentives for PPh 21 DTP are taxes borne by the government, or taxes payable paid by the government with a budget that has been determined in the APBN. On the other hand, the government must also provide incentive assistance so that it can help taxpayers and companies not to close their businesses and be able to survive and recover, because the unstable and declining domestic economy is very unlikely, if the government still has to increase the burden on the community to continue to pay. the tax. The success rate for increasing the PBB is very important in order to achieve the development that the government wants to plan, because when the growth in PBB revenues increases, the government can maximize regional development for the welfare of the people, but if the growth in the PBB in achieving the PBB targets does not increase, it will cause a delay in the planned development. by the government.

The purpose of this study was to analyze the Effectiveness, Barriers and Efforts in providing Income Tax Incentives Article 21 DTP in the context of handling Covid-19 at the West Bekasi Pratama Service Office in 2020.

METHODOLOGY

This study uses a qualitative approach with a descriptive method, namely the data collected in the form of words, pictures not numbers and trying to describe a symptom, event, event that is happening now. In this study, researchers used the theory of effectiveness according to Duncan (In Zulkarnain 2012:32). In this theory there are 3 indicators, namely:

- a. Achievement of objectives. The whole effort to achieve the goal is considered as a process. The achievement of objectives consists of several entities, namely the work plan and the length of time in the implementation program.
- b. Integration. The level of organizational capability (KPP Pratama Bekasi Barat) conducts dissemination of consensus development (regarding collective agreements), and communication with Taxpayers. Integration consists of several entities, namely procedures and socialization.
- c. Adaptation. The ability of the organization (KPP Pratama Bekasi Barat) to adapt to its environment. Adaptation consists of several entities, namely the benchmark for the procurement and filling process of manpower/HR.

The data collection technique in this study is through interviews, where researchers use interview guidelines that are asked directly to informants, then through observation where researchers observe and collect data, and through documentation where researchers obtain documents or written data from the West Bekasi Pratama Tax Service Office.

In this section the author needs to explain the method of implementation and the method of service carried out. The description of the implementation of the activities includes the location, time, background of the participants and the number of participants. Meanwhile, the description of the activity method includes the methods and materials presented.

RESULTS AND DISCUSSION

In theory this research is based on the theory of effectiveness according to Duncan (in Zulkarnain 2012: 32), namely:

a. Achievement of objectives

Based on PMK No.110/PMK.03/2020 which is now updated to PMK No.9/PMK.03/2021 concerning Tax Incentives for taxpayers affected by the Covid-19 virus outbreak, in which the policy of providing PPh 21 DTP incentives is a stimulus aid that applied by the government to taxpayers during the Covid-19 pandemic which has been in effect since April 2020 to December 2020, then this policy was extended again until June 2021, it can be concluded that the length of time for the policy for granting the PPh 21 DTP Incentive is for 15 months. This policy aims to help ease the burden on taxpayers, especially employees, so that they can survive the economic difficulties caused by the Covid-19 pandemic and can restore people's purchasing power in the midst of the Covid-19 outbreak.

If viewed from the perspective of the overall taxpayer in this Policy, it can be seen based on Data/Written Documents from KPP Pratama Bekasi Barat and through interviews with informants 1,2,3,4,5, it can be seen that only 452 applicants were approved for income tax incentives. Article 21 of this DTP and there are 1,119 KLU's that have received PPh 21 DTP Incentive facilities registered at KPP Pratama West Bekasi, then if the data can be compared with the approved Applicant Data and calculated using the Effectiveness Ratio formula $((452 : 1.119) \times 100\%)$ then only 40% of applicants take advantage of these incentives, thus it can be concluded by using the Effectiveness Table that the provision of this PPh 21 DTP Incentive has not been said to be effective because the number of taxpayers who have not utilized this policy is more than the taxpayers who have utilized the incentive policy. This PPh 21 DTP, this is because there are still many taxpayers, right? They are not aware of the existence of a policy for providing Income Tax Incentives for Article 21 DTP, thus the provision of incentives is not utilized properly by taxpayers because the strategy and provision of socialization regarding this policy has not been comprehensive and not yet effective.

However, if viewed from the perspective of taxpayers who take advantage of the PPh 21 DTP incentive, it can be seen that although there is no target in providing this incentive, the realization has been utilized well by taxpayers, which is Rp. 8,438,430,556 have been realized well, and taxpayers, especially employees who receive PPh 21 DTP incentives, feel that the policy has been effective because taxpayers who take advantage of these incentives feel very helpful and get full income with the PPh 21 DTP incentives.

b. Integration

Integration is a measurement of the level of an organization's ability to conduct socialization and communication with various other organizations. Integration consists of procedures and socialization. Based on the results of research through interviews with the tax authorities of KPP Pratama Bekasi Barat, academics and taxpayers that the procedure that must be carried out so that taxpayers can get the PPh 21 DTP incentive is the company where the taxpayer/employee works that has met the criteria, must submit an application to get PPh 21 DTP incentives to the West Bekasi Pratama Tax Service Office or through the DGT's official website. All taxpayers affected by the Covid19 pandemic are entitled to income tax incentives article 21 DTP, if the KLU The company that applies for this incentive is registered in PMK No. 110/PMK.03/2020 and fulfills other requirements such as the income of employees who will receive PPh 21 DTP incentives. exceeds Rp. 200,000,000/year or equivalent to Rp. 16,000,000/month and fulfills other requirements in accordance with the prevailing Regulation of the Minister of Finance.

Based on the data on the number of applicants for PPh 21 DTP incentives at KPP Pratama Bekasi Barat, it can be seen that as many as 525 companies submitted applications for PPh 21 DTP incentives and only 452 applicants were approved, which is 84% the percentage of approved applicants and as

many as 73 applicants or 14% of applicants experiencing denial. It can be explained that if the company meets the requirements and the employees meet the criteria, then the company has the right to be approved regarding the application for income tax incentives article 21 DTP. On the other hand, if the company making the application does not comply with the applicable requirements and criteria or if there are incomplete documents, the application will be rejected by the KPP.

In terms of socialization, based on the results of research through interviews with the tax authorities, socialization regarding the policy of Article 21 Income Tax Incentives borne by the government (DTP) has been carried out well by the West Bekasi KPP Pratama through social media or online, this was done because during the pandemic Covid-19 KPP Pratama Bekasi Barat has limited face-to-face access, thus socialization is carried out online by the KPP.

Based on the results of interviews from academics and taxpayers, that there was no socialization carried out by the KPP regarding the existence of an income tax incentive policy of article 21 DTP. However, academics and taxpayers know that information about the existence of this incentive policy comes from news broadcasts and from the company concerned. This means that the socialization carried out by the KPP regarding the income tax incentives article 21 DTP has not been maximized and has not been comprehensive, resulting in many taxpayers who are not aware of the policy of providing these incentives.

c. Adaptation

Based on the results of this study through interviews with informants 1-5 that the benchmark for the PPh 21 DTP Incentive policy is said to be effective if the policy is utilized and realized properly and on target, which means that taxpayers who receive this incentive are in accordance with the applicable criteria and requirements, In addition, the policy is said to be effective if the taxpayer who uses the PPh 21 DTP Incentive is satisfied and is greatly helped by this policy. It's just that as for the impact caused by this policy, which has an impact on state revenues that do not increase because they bear the tax burden of employees/taxpayers who are affected during this pandemic, because the state should receive taxes from taxpayers but on the contrary, the government pays or pays taxes. bear the tax burden of taxpayers, especially employees.

Viewed from the side of Human Resources (HR), based on research results through interviews with the tax authorities, that the quality of human resources at KPP Pratama Bekasi Barat is quite good and always conducts training and education in order to improve the quality of performance of KPP Pratama Bekasi Barat employees, if there is a policy taxation or new regulations, the employee conducts Training/Training so that the new regulations and policies can be implemented and socialized properly.

Based on the results of research through interviews in terms of academics and taxpayers, that the quality of performance or human resources at KPP Pratama Bekasi Barat is good and swift in serving the community, it's

just that there needs to be an expansion of the socialization system in providing information about taxation, especially on new policies such as incentives. PPh 21 DTP, because if the quality of performance or human resources at KPP Pratama is good, it will also have an effect on efforts to increase tax revenues in the future.

The obstacle in implementing this policy is the adjustment of education and socialization activities amid the Covid-19 pandemic. Because with a pandemic like this, it causes education and socialization that are not well received by the public due to the limitations of direct face-to-face and fully transferred through online media, this results in not all people being able to understand well the information submitted by the KPP. Another obstacle is the reporting of the realization of the use of PPh 21 DTP Incentives, which when the application for the application for the PPh 21 DTP Incentives was approved and the employees used the Incentives, but the company forgot or did not report the realization of the use of the PPh 21 Incentives given. resulted in the KPP experiencing obstacles in processing data regarding the use of the incentives provided

Obstacles faced by academics and taxpayers are obstacles in terms of administration or procedures and requirements that are quite complicated, because companies sometimes don't want complicated procedures and there are still many taxpayers who don't really care about tax matters and the latest policies. taxation, such as the provision of this PPh 21 DTP Incentive, in addition to the obstacles in terms of reporting where companies whose employees receive the Incentive facilities do not report to the KPP. As well as other obstacles, namely there are still many taxpayers, especially employees who do not know information about the existence of this PPh 21 DTP Incentive policy, meaning that the socialization provided is not comprehensive which results in many taxpayers who do not know this information, it causes the company and its employees should received the PPh 21 DTP Incentive because it met all the requirements of the Incentive but did not apply for the facility due to the lack of information conveyed by the company, in the end the incentive was not utilized properly.

The efforts that must be made by the KPP are by continuously providing information through comprehensive socialization activities so that it can be well received by all taxpayers, especially regarding new policies, according to Academics and Taxpayers, namely by continuously improving performance improvements, especially in the delivery of education. and comprehensive socialization so that taxpayers can know well the latest tax policies, especially the PPh 21 DTP Incentive so that taxpayers who meet the criteria can take advantage of the incentives provided, as well as the efforts made by maintaining cooperation between the KPP and taxpayers such as collaborating with various the company by conducting seminars or webinars as well as socializing through electronic media radio, social media and television both in the form of information through advertisements and news broadcasts regarding tax information and new tax policies as well as the KPP must swiftly carry out a thorough examination and re-data collection regarding whether

the employees in the company have met the appropriate requirements or not, and whether the Incentive was actually conveyed by the employee or not, as well as other efforts, namely by simplifying the scheme/procedure in terms of submitting an Incentive application. This PPh 21 DTP is to make it easier for companies to apply for incentives for their employees so that the incentives are well absorbed by all employees and the KPP must continue to conduct inspections regarding reporting on the PPh 21 DTP incentives so that the incentives provided by the government can be measured and directed to anyone who takes advantage of the policy.

CONCLUSION

Based on the results of research, discussions and interpretations that have been carried out in previous chapters, as well as with reference to the theory and results of previous studies. So the researcher can draw the following conclusions:

1. The effectiveness of providing PPh 21 DTP incentives during the Covid19 pandemic in the West Bekasi KPP Pratama area can be said to have not been effective because the number of applicants who utilize the PPh 21 DTP Incentives is smaller when compared to registered KLU's, which is only 40%.
2. Obstacles in implementing the PPh 21 DTP incentive, namely from education and socialization that is not comprehensive because there is limited direct face-to-face access due to the Covid19 pandemic so that socialization is completely diverted through online media. This resulted in many taxpayers not knowing the information regarding the PPh 21 DTP Incentive policy and the latest tax information. In addition, other obstacles, namely in terms of procedures and requirements that are quite complicated and there are still taxpayers who do not report the realization of the use of the PPh 21 DTP Incentives, this causes the KPP to experience obstacles in processing data regarding the use of the incentives provided.
3. Efforts made by the West Bekasi KPP Pratama, namely by carrying out comprehensive socialization and education activities so that they can be well received by all taxpayers, especially regarding new policies during this pandemic, one of which is the provision of PPh 21 DTP incentives and reporting of realization utilization of PPh 21 DTP incentives. As well as maintaining cooperation between the KPP and taxpayers by conducting seminars or webinars in several companies and socializing through radio, social media and television electronic media. Both in the form of information through advertisements and news broadcasts regarding tax information and new tax policies and the KPP must be alert to check and re-collect data carefully the requirements of the PPh 21 DTP Incentive, and whether the Incentive is actually conveyed by its employees or not, as well as other efforts namely by simplifying the scheme or procedure in terms of submitting the application for the PPh 21 DTP Incentive to make it

easier for companies to apply for incentives for their employees so that the incentives are well absorbed by all employees.

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