

## Evaluasi kebijakan presumptive tax atas wajib pajak dengan peredaran bruto tidak melebihi Rp 4,8 milyar = Evaluation of presumptive tax policy on taxpayer with maximum gross turnover of Idr 4,8 billion

Diah Nugrahawaty, author

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### Abstrak

<b>ABSTRAK</b><br>

Perbandingan antara data wajib pajak pelaku usaha terdaftar di Direktorat Jenderal Pajak (DJP) dengan jumlah pelaku usaha kriteria UMKM terdapat ketidaksesuaian. Hal ini merupakan indikasi bahwa tingkat ketaatan UMKM dalam memenuhi kewajiban perpajakan masih sangat rendah. Pemerintah telah menerbitkan Peraturan Pemerintah Nomor 46 Tahun 2013 ( PP 46 Th 2013 ) dengan tujuan memberikan kemudahan kepada wajib pajak dengan peredaran bruto tidak melebihi Rp 4,8 Miliar dimana UMKM termasuk ke dalam kriteria wajib pajak ini. Sejak diterbitkan tanggal 1 Juli 2013 terdapat pro dan kontra dalam masyarakat atas peraturan pemerintah ini. Tujuan penelitian untuk meninjau kebijakan presumptive tax dalam PP 46 th 2013 dari konsepsi presumptive taxation, mengevaluasi dari prinsip kebijakan dan menggambarkan implikasinya dari sisi peningkatan jumlah wajib pajak terdaftar, jumlah penerimaan pajak dan administrative cost serta enforcement cost dari sisi fiscus. Metode yang digunakan adalah metode campuran (mixed methods research) dengan pendekatan deskriptif. Pengumpulan data dengan studi dokumentasi, wawancara dan penyebaran kuesioner kepada 121 Account Representative di lingkungan Kanwil DJP Jakarta Pusat. Hasil penelitian adalah kebijakan presumptive tax dalam PP 46 th 2013 terdapat ketidaksesuaian dari konsepsi presumptive taxation demikian pula dari prinsip kebijakan pajak. Terdapat peningkatan jumlah wajib pajak terdaftar dan jumlah penerimaan pajak jenis PPh Final atas penghasilan dari wajib pajak dengan peredaran bruto tidak melebihi Rp 4.8 Miliar. Administrative Cost pada masa transisi tinggi namun nantinya administrative cost dan enforcement cost akan rendah. Penetapan ambang batas (threshold) sangat penting, penetapan dasar pengenaan pajak seharusnya adalah penghasilan dan perlu adanya penurunan tarif karena tarif 1% memberatkan wajib pajak.

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<b>ABSTRAK</b><br>

Fact/finding shows that there is a discrepancy in the comparison between the number of businessmen registered as taxpayers in the Directorate General of Taxation (DGT) data with that of businessmen who belong in SME's criteria. This indicates that the compliance level of the SMEs in fulfilling the tax obligations is still very low. Therefore the government has published Government Regulation No

. 46 year 2013 (PP 46, Year 2013) in order to facilitate the taxpayer, with maximum gross turnover of IDR 4.8 million, to be categorized in SMEs criteria. Since its issuance date on July 1, 2013, there have been pros and cons among people regarding this government regulation. The purpose of the study is to analyze the presumptive tax policy in PP 46 th 2013 based on the presumptive taxation concept, to evaluate it in terms of policy principles, and to illustrate the implications from the side of the increasing numbers of registered taxpayers, the amount of tax revenue, and administrative costs, as well as the enforcement costs from the fiscus side. The applied method is mixed-method research with a descriptive approach. The data is collected by documentation studies, interviews, and questionnaires given to 121 (one hundred twenty one) Account Representatives at Kanwil DJP, Central Jakarta. The result of the study suggests that the presumptive tax policy in PP 46 Th 2013 is incompatible with the presumptive taxation concept as well as tax policy principles. There is an increasing number of registered taxpayers and an improving amount of tax revenue of final income tax from the taxpayers whose gross turnover does not exceed IDR 4.8 Billion. The initial Administrative Cost during the transition time is high but afterwards these administrative and enforcement costs will be low. The stipulation on the threshold is very important; the tax should be determined based on income level and a reduction should be applied on 1% fare, as it has burdened the taxpayers.