

# Implementasi Kebijakan Super Tax Deduction atas Penyelenggaraan Kegiatan Pendidikan Vokasi = Implementation of Super Tax Deduction Policy for Vocational Education Activities

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## Abstrak

Peningkatan kualitas sumber daya manusia merupakan prioritas pemerintah Kabinet Kerja Jilid II. Penentuan pengembangan sumber daya manusia menjadi fokus pemerintah bukan tanpa alasan, pasalnya kualitas sumber daya manusia Indonesia masih tergolong kurang baik karena angka pengangguran terbuka didominasi oleh lulusan SMK dan diploma atau pendidikan vokasi serta masih adanya miss match antara pendidikan vokasi dengan kebutuhan dunia industri. Dalam upaya untuk menggandeng banyak pihak terutama private sectors dalam upaya pengembangan SDM, Pemerintah menerbitkan sebuah kebijakan insentif pajak super tax deduction yang tercantum dalam PMK Nomor 128 Tahun 2019. Pendekatan yang digunakan dalam penelitian super tax deduction atas pendidikan vokasi adalah postpositivisme dengan teknik analisis data kualitatif. Hasil dari penelitian ini menunjukkan bahwa kebijakan super tax deduction sudah didasarkan dan dapat meminimalkan permasalahan yang sedang berkembang, kebijakan jelas dan cukup mudah untuk dipahami klausul pemberitahuan diimplementasikan sesuai dengan kebijakannya. Namun, pada tahun 2019, sistem OSS sebagai pendukung tidak berjalan secara optimal sehingga belum dapat digunakan. Implementasi kebijakan super tax deduction sudah cukup sesuai dengan batasan yang ada dalam PMK Nomor 128 Tahun 2019, selain itu super tax deduction dapat meningkatkan sinergitas antara pemerintah, industri, dan pendidikan vokasi. Namun, terdapat permasalahan yang terjadi yaitu pada saat penyampaian realisasi biaya, kekecewaan dari sektor perbankan dan retail, dan tanggapan kekhawatiran akan dilakukan pemeriksaan. Sepanjang 2019 terdapat 3 wajib pajak yang memanfaatkan insentif super tax deduction, dan sampai Desember 2020 sudah terdapat 25 WP. Kebijakan super tax deduction atas penyelenggaraan pendidikan vokasi memperhatikan kebijakan prioritas yang dilakukan oleh Kabinet Kerja II yaitu SDM Unggul dan mendukung kebijakan link and match.

.....Improving the quality of human resources is a priority of the Government's "Kabinet Kerja" Volume II. Determination of human resource development is the government's focus, not without reason, the quality of Indonesian human resources is still classified as low, because the open unemployment rate is dominated by SMK graduates and diploma or vocational education graduates and also there is still a miss match between vocational education and the needs of the industrial world. In an effort to collaborate with many parties, especially private sectors in efforts to develop human resources, the Government issued a super tax deduction tax incentive policy listed in PMK Number 128 of 2019. The approach used in super tax deduction research on vocational education is postpositivism with qualitative data analysis techniques. The results of this study indicate that the super tax deduction policy has been based on and can minimize developing problems, is clear and easy enough to understand, "pemberitahuan" clause are implemented in accordance with the policy. However, in 2019, the OSS system as a support did not run optimally so it could not be used. The implementation of the super tax deduction policy is sufficient in accordance with the limits in PMK Number 128 of 2019, super tax deduction policy also can increase synergy between the government, industry, and vocational education. However, there were problems that occurred, namely during the

submission of cost realization, disappointment from the banking and retail sectors, and responses to concerns that an examination would be carried out. Throughout 2019 there were 3 taxpayers who took advantage of the super tax deduction incentive, and until December 2020 there were already 25 taxpayers. The super tax deduction policy on the implementation of vocational education takes into account the priority policies carried out by the Kabinet Kerja II, namely “SDM Unggul” and supports the link and match policy.