

# Analisis kebijakan penurunan tarif pajak penghasilan badan bagi perseroan terbuka di masa pandemi Covid-19 = Analyzing corporate income tax rate reduction for listed companies in the Covid-19 pandemic era

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## Abstrak

Penurunan tarif Pajak Penghasilan badan bagi perseroan terbuka dan relaksasi persyaratannya dikeluarkan oleh pemerintah sebagai respon terhadap kondisi pasar modal di masa pandemi Covid-19. Penurunan Indeks Harga Saham Gabungan (IHSG) yang signifikan menjadi salah satu alasan pemerintah untuk mengeluarkan insentif pajak tersebut. Namun, pada tahun 2020 tercatat masih banyak perseroan terbuka yang belum memenuhi persyaratan untuk mendapatkan penurunan tarif Pajak Penghasilan badan. Penelitian ini menggunakan pendekatan penelitian kualitatif dengan teknik analisis data kualitatif. Teknik pengumpulan data yang digunakan adalah studi lapangan dan studi literatur. Penghitungan cost and benefit analysis dalam penelitian ini didasarkan pada data yang diperoleh dari prospektus dan laporan keuangan dari beberapa perseroan terbuka yang memenuhi kriteria penghitungan. Hasil penelitian ini menunjukkan bahwa penetapan keempat persyaratan dan relaksasi pembelian kembali saham yang ditetapkan untuk mendapatkan penurunan tarif Pajak Penghasilan badan bagi perseroan terbuka memiliki latar belakang yang berbeda. Kemudian upaya untuk memenuhi persyaratan mendapatkan penurunan tarif Pajak Penghasilan badan dapat dibagi menjadi dua, yaitu Initial Public Offering (IPO) bagi perseroan tertutup dan Right Issue serta Private Placement bagi perseroan terbuka. Terakhir adalah net benefit yang dihasilkan dari cost and benefit analysis yang dilakukan menunjukkan hasil yang sangat positif.

.....The corporate income tax rates reduction for listed companies and the relaxation of requirements was issued by the government in response to capital market conditions during the Covid-19 pandemic. The significant decline in the Indonesia Composite Index (ICI) was one of the reasons for the issuance of the tax incentives by the government. However, in 2020 there were still a lot of public companies that have not fulfill the requirements to get a corporate income tax rates reduction. This study uses a qualitative research approach with qualitative data analysis techniques. Data collection techniques that being used are field studies and literature studies. The cost and benefit calculation analysis in this study is based on data obtained from prospectuses and financial reports of several public companies that fulfill the calculation criteria. The results of this study indicate that the determination of the requirements and the relaxation of buyback are determined to obtain a reduction in the corporate income tax rate for listed companies respectively have a different backgrounds. Then, the efforts to fulfill the requirements to get an income tax rates reduction can be divided into two, that are Initial Public Offering (IPO) for private companies and Right Issues and Private Placements for listed companies. Finally, the net benefit resulting from the cost and benefit analysis carried out shows a very positive result.