

Analisis kebijakan Super Tax Deduction bagi perusahaan yang mendukung kegiatan vokasi di Indonesia = Analysis of Super Tax Deduction policy for companies that support vocational activities in Indonesia

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Abstrak

Pemerintah memberikan fasilitas super tax deduction bagi perusahaan yang mendukung kegiatan vokasi di Indonesia melalui Peraturan Menteri Keuangan Nomor 128/PMK.03/2019 yang didasari untuk mendorong perusahaan agar mau terlibat dan mendukung kegiatan vokasi di Indonesia, yaitu dengan menyelenggarakan program magang bagi siswa, mahasiswa, dan karyawan dari lembaga vokasi. Skripsi ini bertujuan untuk menganalisis kebijakan super tax deduction bagi perusahaan yang mendukung kegiatan vokasional di Indonesia dengan menggunakan pendekatan kualitatif. Data-data diperoleh melalui wawancara mendalam dan studi literatur. Terdapat kepentingan dari stakeholders atas kebijakan ini, yaitu menciptakan tenaga kerja yang berkualitas dan berdaya saing tinggi, mendorong keterlibatan dunia usaha dan dunia industri, menyukseskan program link and match, mendapatkan pengurangan penghasilan bruto, dan melaksanakan visi misi perusahaan. Perubahan yang diharapkan dengan adanya kebijakan super tax deduction adalah adanya perubahan pada kualitas sumber daya manusia karena magang yang diselenggarakan oleh perusahaan lebih spesifik ke kompetensi tertentu dan agar perusahaan semakin terdorong untuk merekrut tenaga kerja dari pendidikan vokasi yang sesuai dengan kompetensi yang dibutuhkan oleh perusahaan. Wajib Pajak menanggapi kebijakan ini secara positif karena merasakan manfaatnya, seperti pengurangan penghasilan bruto hingga 200%. Sampai 9 September 2020, fasilitas pajak super tax deduction telah dimanfaatkan oleh 19 Wajib Pajak. Dalam pengimplementasiannya, terdapat beberapa hambatan, seperti perusahaan membutuhkan waktu yang lama saat mengurus dokumen untuk di-upload ke OSS, terbukanya peluang tidak jujur dari Wajib Pajak, dan adanya perbedaan kepentingan antara perusahaan dan pemerintah. Skripsi ini juga meninjau bagaimana kebijakan pajak di negara lain, seperti Thailand, Austria, dan Prancis memfasilitasi keterlibatan perusahaan swasta dengan lembaga vokasi.

.....The government provided super tax deduction facility for those companies through the Minister of Finance Regulation Number 128/PMK.03/2019 which intends to encourage companies to take part and support vocational activities namely by organizing apprenticeship programs for students and employees of vocational institutions. This thesis aims to analyse super tax deduction policy for companies that support vocational activities in Indonesia by using qualitative approach. The data are obtained through in- depth interviews and literature studies. There are some interests from stakeholders in this policy, namely creating a high competitive workforce, encouraging the involvement of the industrial and business field, promoting the success of the link and match program, getting a reduction in gross income, and carrying out the company's vision and mission. The expected effect with the super tax deduction policy is a major change in the quality of human resources since the internships held by companies are more specific to certain competencies. Companies are also expected to be increasingly motivated in recruiting workers from vocational education who are in accordance with the competencies required by the company. Taxpayers responded positively to this policy because they obtained the benefits, such as a reduction in gross income up to 200%. Until 9th of

September 2020, the super tax deduction tax facility has been utilized by 19 taxpayers. In its implementation, there are several obstacles, such as companies taking a long time to proceed documents uploaded to OSS, opportunities for dishonesty from taxpayers, and differences in interests between companies and the government. This thesis also examines how tax policies in other countries, such as Thailand, Austria, and France facilitate the involvement of private companies with vocational institutions.