

Tinjauan Faktor-Faktor yang Mempengaruhi Kepatuhan Pajak pada Kebijakan Sunset Policy di Kota Depok = The Review of Tax Compliance Determining Factors on Urban and Rural Land and Building Tax Sunset Policy

Azmi Jundi Robbani, author

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Abstrak

Kebijakan sunset policy Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) diterapkan Pemerintah Kota Depok sebagai dampak adanya pandemi COVID-19 di Kota Depok. Kebijakan tersebut bertujuan untuk merangsang Wajib Pajak untuk tetap taat melaksanakan Pemerintah Kota Depok berharap agar dapat menjaga stabilitas penerimaan daerah dan meningkatkan penerimaan PBB-P2 serta merangsang Wajib Pajak untuk tetap taat melaksanakan kewajiban perpajakan pada masa Pandemi COVID-19 di Kota Depok, harapan tersebut merepresentasikan penerimaan dan kepatuhan sebagai tujuannya, namun, pada tahun 2020 penerimaan PBB-P2 sudah melampaui target pada tahun 2020, sehingga pada tulisan ini, penulis berfokus pada kepatuhan dengan menggunakan teori faktor-faktor yang mempengaruhi kepatuhan pajak menurut Gunadi, yaitu compliance cost, tax regulation, dan law enforcement. Dalam penelitian ini digunakan pendekatan metode secara kualitatif dengan wawancara mendalam dan juga paradigma post-positivism. Dari penelitian ini, kebijakan sunset policy PBB-P2 dianggap memudahkan Wajib Pajak dari sisi compliance cost, namun untuk tax regulation, dan law enforcement kurang cukup baik.

.....Sunset Policy on Urban and Rural Tax applicated by The Local Government of Depok City as an impact of COVID-19 Pandemic in Depok City, with applicating sunset policy, The Local Government of Depok City aimed to maintain the stability of local government income, escalate the income of urban and rural land and building tax, and stimulate the taxpayer to remain their compliances on the period of Covid-19 Pandemic in Depok City, the aim represents revenue and compliance as it's objective, however, in the year of 2020, the government revenue of urban and rural land and building tax had transcended, so, in this thesis, the writer's focus is on tax compliance, using the factors on determining the tax compliance theory from Gunadi, in which states that tax compliance is affected by compliance cost, tax regulation, and law enforcement. This reseacrh is done by using qualitative method with in-depth interviews, and post-positivism paradigm. From this research, the sunset policy PBB-P2 is presumed to ease the taxpayer from the compliance cost side, but on the other hand, the tax regulations and law enforcement aren't really good enough.