

# Analisis Pelaksanaan Online Single Submission dalam Meningkatkan Kepatuhan Formalisasi Pajak Usaha Mikro Kecil dan Menengah = Analysis of Online Single Submission Implementation in Improving Micro Small and Medium Enterprises Tax Formalization Compliance

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## Abstrak

Mayoritas UMKM termasuk underground economy sehingga penerimaan pajak belum optimal. Formalisasi pajak menjadi solusi sehingga pemerintah menghadirkan OSS yang mewajibkan formalisasi pajak dan menyediakan layanan perizinan usaha serta formalisasi pajak sekaligus. Penelitian bertujuan untuk menganalisis pelaksanaan OSS ditinjau dari asas ease of administration, mengidentifikasi faktor pendukung dan faktor penghambat, dan menganalisis strategi optimasi pemanfaatan OSS dalam mendukung formalisasi pajak UMKM. Penelitian menggunakan pendekatan kualitatif dengan studi literatur dan studi lapangan. Hasil penelitian menunjukkan pelaksanaan formalisasi pajak melalui OSS ditinjau dari asas ease of administration telah memberikan kemudahan bagi UMKM meski terdapat beberapa kendala. Selanjutnya, faktor pendukung pelaksanaan OSS dalam mendorong kepatuhan formalisasi pajak UMKM meliputi ancaman sanksi dan deteksi, insentif pajak, kemudahan administrasi, dan NPWP sebagai persyaratan administratif. Hasil identifikasi faktor penghambat mencakup kurangnya informasi yang diterima oleh UMKM, ketidakpercayaan publik, permasalahan administrasi dalam OSS, serta pertimbangan ekonomi. Selain itu, pemerintah telah melakukan berbagai strategi optimasi pemanfaatan OSS dalam mendukung kepatuhan formalisasi pajak UMKM dengan cukup baik. Adapun, usulan strategi optimasi pemanfaatan OSS dalam mendukung kepatuhan formalisasi pajak UMKM berupa penyediaan fasilitas pelayanan pengembangan usaha yang eksklusif, pengenalan OSS melalui influencer, dan program relawan OSS.

.....The majority of MSMEs are part of the underground economy so that tax revenues are not optimal. Tax formalization is a solution so the government presents OSS which requires tax formalization and at the same time provides business licensing services and tax formalization. This study aims to analyze the application of OSS in terms of the principle of administrative convenience, identify supporting and inhibiting factors, and analyze strategies for optimizing the use of OSS in supporting the formalization of MSME taxation. This research uses a qualitative approach with literature studies and field studies. The results show that the implementation of tax formalization through OSS in terms of the principle of administrative convenience has provided convenience for MSMEs even though there are several obstacles. Furthermore, the supporting factors for the implementation of OSS in encouraging MSME tax formalization compliance include the threat of sanctions and detection, tax incentives, administrative convenience, and TIN as an administrative requirement. The results of the identification of inhibiting factors include the lack of information received by MSMEs, public distrust, administrative problems at OSS, and economic considerations. In addition, the government has carried out various strategies to optimize the use of OSS in supporting MSME tax formalization compliance quite well. Meanwhile, the proposed strategy for optimizing the use of OSS in supporting MSME tax formalization compliance is in the form of providing exclusive business development service facilities, introducing OSS through influencers, and the OSS volunteer program.