

# Efektivitas Kebijakan Insentif Pajak Penghasilan Pasal 21 Ditanggung Pemerintah dalam Meningkatkan Daya Beli Wajib Pajak Berstatus Pegawai (Studi di Kecamatan Bekasi Barat) = Effectiveness of Government-Borne Employment Income Tax Incentive in Increasing the Purchasing Power of Employee Taxpayers (Study in West Bekasi District)

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## Abstrak

Setelah berbagai insentif pajak Covid-19 (Covid) digelontorkan oleh pemerintah, sudah saatnya dilakukan pengujian efektivitas kebijakan agar dapat mengurangi defisit anggaran negara. Insentif Pajak Penghasilan Pasal 21 Ditanggung Pemerintah (PPH 21 DTP) merupakan salah satu kebijakan insentif pajak Covid yang dimaksudkan untuk meningkatkan daya beli masyarakat berstatus pegawai. Namun, adanya ketimpangan yang secara relatif signifikan antara alokasi anggaran dan realisasi anggaran (tax expenditure) atas insentif PPh 21 DTP, menunjukkan bahwa kebijakan insentif PPh 21 DTP masih sepi peminat. Tujuan penelitian ini adalah untuk terukurnya efektivitas kebijakan insentif PPh 21 DTP dalam meningkatkan daya beli Wajib Pajak berstatus pegawai dan teridentifikasinya kendala yang dihadapi pemotong Pajak Penghasilan Pasal 21 (PPH 21) dalam memanfaatkan insentif PPh 21 DTP di Kecamatan Bekasi Barat. Pengukuran terhadap konsep efektivitas kebijakan diimplementasikan berdasarkan teori yang dikemukakan oleh Knoepfel. Penelitian dilakukan dengan menggunakan pendekatan kuantitatif, dengan teknik pengumpulan data survey terhadap sejumlah pegawai yang memanfaatkan insentif PPh 21 DTP dan perusahaan-perusahaan yang memanfaatkan insentif PPh 21 DTP di Kecamatan Bekasi Barat. Survey dilakukan secara daring dan luring, dengan menggunakan teknik self-administered questioner maupun face-to-face interview. Hasil penelitian menunjukkan bahwa kebijakan insentif PPh 21 DTP dalam meningkatkan daya beli Wajib Pajak berstatus pegawai masih “Kurang Efektif”. Secara lebih spesifik, pengukuran dalam dimensi impact mencatat perolehan angka dalam kategori “Cukup Berdampak”, sedangkan dalam dimensi outcome mencatat perolehan angka dalam kategori “Kurang Memberi Manfaat”. Pemberi kerja diketahui menghadapi kendala-kendala dalam memanfaatkan insentif, yaitu adanya kewajiban administratif yang sepenuhnya dibebankan terhadap pemberi kerja, kewajiban tambahan untuk melaksanakan pendataan terhadap pegawai-pegawainya, dan adanya potensi pengenaan sanksi administrasi secara tidak langsung atas kealpaan maupun kelalaian dalam melaksanakan pelaporan realisasi insentif.

.....After various Covid-19 (Covid) tax incentives have been disbursed by the government, it is time to test policies in order to reduce the state budget deficit. The Employment Income Tax Incentive Borne by the Government is one of the Covid tax policies used to increase the purchasing power of society with employee status. However, the relatively significant gap between the budget allocation and the budget realization for Employment Income Tax Incentive Policy Borne by the Government, shows that the Employment Income Tax Incentive Policy Borne by the Government is still lacking in interest. The purpose of this study is to measure the policy effectiveness of the Employment Income Tax Incentive Borne by the Government in increasing the purchasing power of the taxpayer with employee status and to identify the obstacles faced by the withholding agent of Employment Income Tax in utilizing the incentives of the Employment Income

Tax Borne by the Government in the West Bekasi District. The measurement of the policy effectiveness concept that is implemented is based on the theory proposed by Knoepfel. The research was conducted using a quantitative approach with survey data collection techniques on the number of employees who utilize Employment Income Tax Borne by the Government and companies that utilize the Employment Income Tax Borne by the Government in the West Bekasi District. The survey was conducted online and offline based on a self-administered questionnaire and face-to-face interview techniques. The results of the study indicate that the policy effectiveness of the Employment Income Tax Incentive Borne by the Government is still "Less Effective". More specifically, the measurement in the impact dimension recorded a score in the "Quite Impactful" category, while in the outcome dimension it recorded a score in the "Less Useful" category. Employers are known to face obstacles in utilizing incentives, namely administrative obligations wholly passed on to the employer, the additional obligation to collect data from employees, and the possibility of imposing indirect administrative sanctions for negligence or omission in the implementation of the incentive realization reporting.