

# Analisis Manfaat Pengurangan PPh Final dan Digitalisasi Layanan Perpajakan Terhadap Wajib Pajak UMKM Orang Pribadi: Studi Kasus di KPP Pratama Praya = Analysis of the Benefits of Reducing Final Income Tax and Digitizing Tax Services for Individual MSME Taxpayers: A Case Study at KPP Pratama Praya

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## Abstrak

Berlakunya Undang-Undang Harmonisasi Peraturan Perpajakan membuat pengusaha UMKM mendapat manfaat pengurangan PPh Final 0,5% atas bagian peredaran bruto sampai dengan lima ratus juta rupiah per tahun. Wajib Pajak yang menerima manfaat atas pembebasan pajak karena penghasilan yang kurang dari lima ratus juta, dapat menonefektifkan NPWP untuk mengurangi beban administrasi. Selain itu, UMKM juga harus menggunakan tarif PPh Pasal 17 apabila jangka waktu ketentuan berakhir. Penelitian ini bertujuan untuk meneliti manfaat pengurangan pajak atas bagian peredaran bruto sampai dengan lima ratus juta rupiah per tahun dan digitalisasi layanan perpajakan djponline terhadap Wajib Pajak UMKM orang pribadi. Hasil penelitian ini menunjukkan bahwa manfaat pengurangan pajak digunakan untuk menambah modal, dan enam dari sembilan Wajib Pajak memilih untuk tidak menonefektifkan NPWP nya meskipun mendapat manfaat atas pembebasan pajak dari ketentuan ini. Berdasarkan data, setelah berlakunya ketentuan pengurangan pajak terhadap Wajib Pajak orang pribadi UMKM, diketahui 210 Wajib Pajak orang pribadi tidak membayar pajak serta 89 mengalami penurunan pembayaran di tahun 2022, sedangkan hasil penelitian tentang digitalisasi layanan perpajakan mengungkapkan bahwa persepsi terhadap digitalisasi perpajakan diatas 80%, yang berarti bahwa layanan pajak melalui djponline bermanfaat.

.....The enactment of the Law on the Harmonization of Tax Regulations has made MSME entrepreneurs benefit from a reduction in Final Income Tax of 0.5% on the share of gross turnover of up to five hundred million rupiahs per year. Taxpayers who benefit from tax exemption due to income that is less than five hundred million rupiah per year, can make the TIN effective to reduce the burden administration. In addition, MSMEs must also use the Article 17 Income Tax rate if the time period terms end. This study aims to examine the benefits of tax reduction on shares gross circulation of up to five hundred million rupiah per year and digitization of tax services djponline for MSME Individual Taxpayers. The results of this study show that tax reduction benefits are used to increase capital, and six out of nine taxpayers choose not to invalidate their NPWP even though they benefit from tax exemption of this provision. Based on the data, after the enactment of the tax deduction provisions on the Compulsory MSME Individual Taxpayers, it is known that 210 Individual taxpayers do not pay taxes and 89 experiencing a decrease in payments in 2022, while the results of research regarding digitization tax services revealed that perceptions of digitalization of taxation were above 80%, which means that the tax service through djponline is useful.