

Praktik Pelaksanaan Kewajiban Perpajakan Bendahara Desa atas Pengelolaan Keuangan Desa (Studi Kasus Desa Bantarsari Kecamatan Ranca Bungur) = Implementation of the Village Treasurer's Tax Obligations on Village Financial Management (Case Study of Village of Bantarsari, Sub-District of Ranca Bungur)

Nabilah Alfatih, author

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Abstrak

Dana desa merupakan salah satu alokasi APBN yang bersumber dari pajak. Sejak tahun 2015, jumlah dana desa yang dikeluarkan pemerintah meningkat setiap tahunnya. Bendahara desa yang merupakan pihak pengelola keuangan desa diharapkan dapat meningkatkan penerimaan pajak melalui pemotongan/pemungutan pajak dari pelaksanaan APBDes. Namun, faktanya bendahara desa masih berkontribusi rendah terhadap penerimaan pajak. Penelitian ini akan menganalisis praktik di lapangan terkait kewajiban bendahara desa sebagai pemotong/pemungut pajak serta hambatan yang dihadapi oleh bendahara desa. penelitian ini menggunakan pendekatan kualitatif dengan wawancara mendalam dan studi pustaka sebagai teknik pengumpulan data. Hasil penelitian menunjukkan bahwa bendahara desa masih belum sepenuhnya melaksanakan kewajiban perpajakan sesuai dengan peraturan yang berlaku. Hal ini disebabkan oleh sosialisasi perpajakan yang tidak rutin, rekanan yang tidak ingin dipotong pajak, banyaknya sistem yang harus digunakan, dan kepastian hukum dari aturan pajak yang rendah.

.....The village funds is one of the state budget (APBN) allocations sourced from taxes. Since 2015, the number of village funds issued by the government has increased every year. The village treasurer who is the village financial manager is expected to increase tax revenues through tax collections from the implementation of village budget (APBDes). However, the fact is that the village treasurer still contributes very little to tax revenue. This study will analyze the practice in the field related to the obligations of the village treasurer as a tax collector and the obstacles faced by the village treasurer. This study uses a qualitative approach with in-depth interviews and literature study as data collection techniques. The results showed that the village treasurer still has not fully carried out tax obligations in accordance with applicable regulations. This is due to the non-routine socialization of taxation, partners who do not want taxes to be collected, the many systems that must be used, and the legal certainty of low tax regulations.