

Strategy for Improving Taxpayer Compliance through the Giving of Tax Incentives PPh 21 Borne by the Government during the Covid-19 Pandemic at KPP Pratama Bekasi Utara

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ABSTRACT: This study was conducted to analyze the strategy of increasing taxpayer compliance through the provision of Pph 21 Tax Incentives borne by the government during the covid-19 pandemic at KPPPratama North Bekasi in 2020. The results of this study indicate that the implementation has not beegoing well because there are still many tax payers who have not do neso.reporting on the use of incentives. In this study, the author uses Richard's theory of strategy which according to him in general,the core of the strategy there are three entities, namely Problem Identification, Guiding Policy and Coherent Action.The approach use din this research is qualitative with descriptive method.Data collection in this study is by observation, documentation and interviews. The results of this study indicatethat the implementation has not gone well because there are still many taxpayers who have not reportedthe use of incentives. There are obstacles faced by KPP Pratama Bekasi Utara, including the lack of awareness of tax payers that need tobe improved,and difficulties in reporting due to the lack of information related to reporting on the use of tax incentives. Then, when tax payers are going to reportonline, the DGT server often has problems or experiences errors when they want to report. As a result,there was a delay in submitting the report.This has resulted in the low realization of tax payer compliance.

Keywords: Compliance,Strategy,Tax Incentives.



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INTRODUCTION

In March 2020, Indonesia experienced the impact of the Covid-19 virus pandemic which forced the government to implement a lockdown policy which had a very large impact on the economy in Indonesia. Many companies and business owners are racking their brains to keep their business running, one of which is by laying off workers or cutting employee salaries ([Anugerah et al., 2021](#); [Dai et al., 2021](#); [Górska et al., 2021](#); [Gupta et al., 2022](#); [Malahayati et al., 2021](#); [Stephens et al., 2021](#); Yao & Ngai, 2021). According to data from the Ministry of Manpower

reported by Kompas.com that as of July 31, 2020, the number of workers who have been laid off or laid off has reached more than 3.5 million.

The government, which is also having trouble with this epidemic, does not want to lose state revenue through taxes .

The government is trying to achieve the tax revenue target. The taxes paid by the public will lead to the APBN which will then be spent to meet the needs of the state, which will later be allocated according to its functions, namely public services, defense, order and security, economy, environmental protection, housing and public facilities, health, tourism, religion, education, and social protection. By finally revising the tax incentives for 2020. On the one hand, the government needs state revenue through taxes in order to help deal with the COVID-19 outbreak, but on the other hand, the government also doesn't want to burden its people who are hit by economic turmoil ([Ashraf, 2020](#); [Brodeur et al., 2021](#); [Nezafat Maldonado et al., 2020](#); [Sekiraga et al., 2021](#); [Thomson et al., 2021](#); [Tibulca, 2021](#); [Vardavas et al., 2021](#)).

The government itself has made changes in policies regarding tax incentives in the midst of the COVID-19 outbreak through Minister of Finance Regulation Number 23 of 2020, replaced by Minister of Finance Regulation Number 44 of 2020, then changed to Minister of Finance Regulation Number 86 of 2020. And the regulation changed became Minister of Finance Regulation Number 110 of 2020 which later changed to Minister of Finance Regulation Number 239 of 2020. And now it has changed to Minister of Finance Regulation Number 9 of 2020 concerning Tax Incentives for Taxpayers Affected by the Corona Virus Disease 2019 or Covid-19 Pandemic ([Anggara et al., 2020](#); [Aulawi, 2020](#); [Bai et al., 2021](#); [Han et al., 2020](#); [Shafi et al., 2020](#)).

According to the Minister of Finance Regulation No. 110/PMK.03/2020, the tax incentives consist of: Article 21 Income Tax Incentives Borne by the Government (DTP), MSME Final PPh Incentives based on Government Regulation No. 23/2018, Article 22 Import PPh Incentives, Final PPh Incentives for Construction Services, Article 25 Income Tax Installment Incentives, and VAT Incentives. However, researchers want to focus more on research on how to improve taxpayer compliance through the provision of PPh 21 Tax Incentives borne by the government during the COVID-19 pandemic ([Hu et al., 2022](#); [Kumala & Junaidi, 2020](#); [Ozer & Okan Sakar, 2022](#)).

The provision of tax incentives during this pandemic can be used as an entry point to educate the real benefits of taxes that are felt directly. With the existence of education which is a crucial element to increase tax awareness which ultimately increases taxpayer compliance. The participation of taxpayers will determine the achievement of the tax revenue plan under any circumstances. In practice, it is often found that taxpayers lack or do not have awareness in carrying out tax obligations properly and even make tax avoidance efforts, so that this affects the level of taxpayer compliance and reduces state revenue ([Latofah & Harjo, 2020](#)).

The phenomenon found that the low absorption of PPh 21 tax incentives borne by the government is allegedly because there are still many taxpayers who use the facilities who have not reported in an orderly and obedient manner, even many taxpayers do not take advantage of this

government policy. Another cause is the complexity of the requirements and stages of tax incentives which will lead to the reluctance of taxpayers to take advantage of them. The low level of socialization and tax literacy of the public is also the cause of the small absorption of this Article 21 Income Tax incentive ([Priyatin & Rahmi, 2022](#); [Sarjono, 2021](#); [Selvi & Ramdhan, 2020](#)).

On the taxpayer side, compliance in reporting the realization of incentives still needs to be improved. This is important in terms of the number of incentives and taxpayers who use them ([Batrancea et al., 2019](#); [Damayanti et al., 2015](#); [Saad, 2014](#)). Therefore, a strategy that can be said to be effective is needed because of the actions of the tax authorities in an effort to increase taxpayer compliance. One of them is by building tax moral values and tax law enforcement.

There are several goals that are expected to be achieved from the results of this study, including:

1. To analyze the strategy in improving taxpayer compliance through the provision of tax incentives pph21 during the covid-19 pandemic at the North Bekasi KPP.
2. To analyze the obstacles faced by the North Bekasi KPP in an effort to improve taxpayer compliance through the provision of PPh 21 tax incentives during the covid-19 pandemic.
3. To analyze the efforts made by the North Bekasi KPP in improving taxpayer compliance through the provision of tax incentives for pph21 during the covid-19 pandemic.

This literature review discusses the theories related to the subject matter in this research, including the following:

a. Administration

Tax administration can be defined as all activities carried out by all government officials from a country in an effort to achieve state goals ([Siagian, 2012](#); [Wirman, 2012](#)).

b. Analysis

Analysis is an activity to look for patterns besides analysis is a way of thinking related to systematic testing of something to determine parts, relationships between parts and their relationship to the whole ([Hamilton & Finley, 2019, 2020](#); [Sandiford, 2015](#); [Spradley, 1979](#); [Sugiyono, 2019](#)).

c. Strategy

The definition of strategy is a coherent action supported by reason, an effective mix of thought and action with a basic structure called the kernel or in simple language the application of force in the most promising opportunities where strategy has three cores, namely ([Rumelt, 2012](#)):

- a) Problem Identification, namely a diagnosis that explains and simplifies the complexity of reality by identifying the most important parts among various aspects of the underlying problem situation.
- b) The guiding policy is to face challenges and is the overall approach chosen in overcoming obstacles to identify problems.
- c) Coherent action is a series of actions designed to carry out the guiding policy. These are steps that build on each other to work towards a guiding policy.

d. Tax

Rochmat Soemitro said that taxes are people's contributions to the State treasury based on the law (which can be enforced) without receiving reciprocal services (counter achievements) that can be directly shown and which are used to pay general expenses ([Harjo, 2019](#)).

e. Tax Compliance

Tax compliance is a condition in which the taxpayer fulfills all tax obligations and carries out his taxation rights in accordance with the applicable laws and tax regulations ([Harjo, 2019](#)).

f. PPh 21 incentives borne by the government

According to the Regulation of the Minister of Finance Number 110/PMK.03/2020 Income Tax incentives Article 21 DTP is about taxing the income of individual taxpayers borne by the government during the April 2020 tax period until the December 2020 tax period. Criteria for individuals who can obtain tax incentives This is an employee who earns income from an employer who has a Business Field Classification code (KLU) or an Export Destination Import Facility (KITE). The employee must also have a TIN and income for the period in question and earn a gross income of not more than Rp.200,000,000 in a year.

• **Conceptual framework**

Tax is a mandatory contribution of society to the state. However, with the corona virus that hit Indonesia in 2020, the government made efforts to achieve the tax revenue target by finally revising the tax incentives for 2020.

However, currently the absorption of PPh 21 tax incentives borne by the government is still low and this is because there are still many taxpayers who use the facilities who have not reported in an orderly and obedient manner.

Therefore, taxpayer compliance is required which is driven by regulatory enforcement (the power of tax authorities) and compliance with incentives from within the taxpayer (tax morale) caused by trust in tax authorities/government (trust to tax authorities). In the strategy, it is necessary to identify the fundamental problems and a comprehensive approach as a guiding policy to overcome these problems, as well as the existence of interrelated and beneficial actions between taxpayers and tax authorities. To describe this strategy, this study uses theory of strategy with an approach of three core elements of the strategy, namely the first diagnosis/problem identification (diagnosis), the second is a guiding policy, namely tax enforcement and tax morale. Taxpayer morals) and the three coherent actions (set of coherent actions). Diagnosis/identification of problems in this case is tax non-compliance and guiding policies as a comprehensive approach to resolving the results of problem identification. This approach is the enforcement of tax law and taxpayer morale ([Rumelt, 2012](#)).

From these problems and guiding policies, interrelated actions can be taken (coherent actions). Coherent actions in tax enforcement are: a. Tax audit (tax audit) b. Tax investigation (tax investigation) c. Tax collection, active tax collection, including giving a warning letter to taxpayers. Meanwhile, coherent actions in building the moral values of taxpayers are: a. Develop an attitude of empathy or feel for taxpayers and society in general. b. build taxpayer morale and help taxpayers to distinguish between right and wrong from a tax compliance perspective. c. Developing justice, namely by developing an open attitude and behaving in a balanced manner, without discriminating against anything.

- **Conceptual Model**

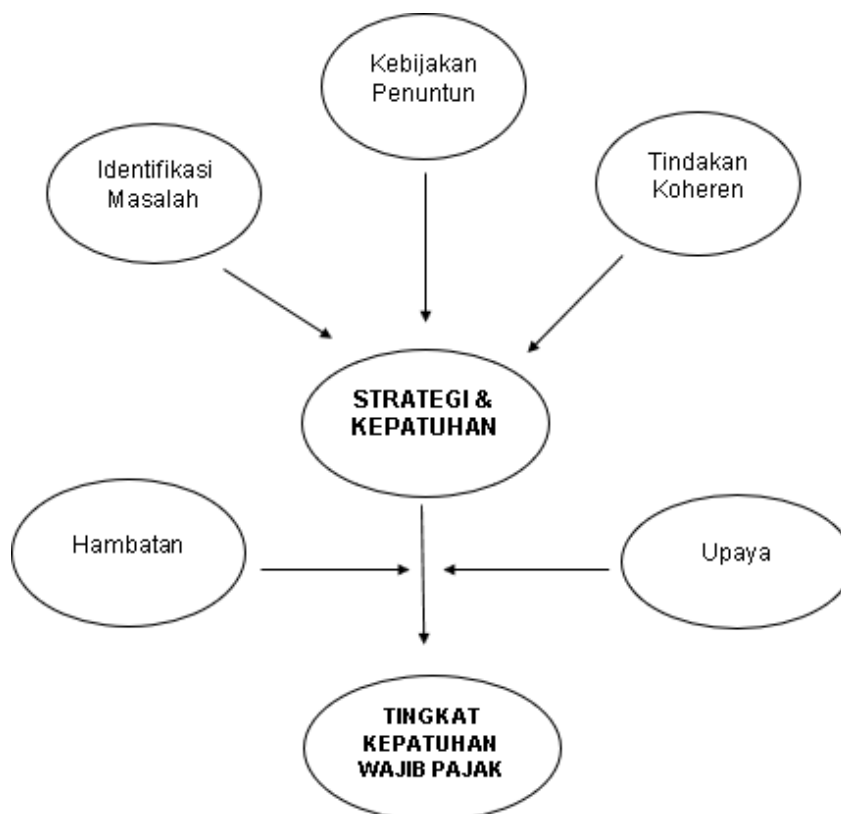


Figure 1. Conceptual Model
Source: [\(Rumelt, 2012\)](#)

METHOD

A. Approach and Type of Research

Judging from the type of data, the research approach used in this study is a qualitative approach. Qualitative is used to understand the phenomenon of what is experienced by the research subject holistically, and by way of description in the form of words and language, in a special natural context and by utilizing various natural methods.

B. Data Collection Techniques

Data Collection Methods are the methods used by researchers to collect data. Without knowing the data collection techniques, the researcher will not get data that meets the data standards set. Data collection techniques carried out by researchers include: Observation, Documentation, and Interview ([Spradley, 1979](#); [Sugiyono, 2019](#); [Wirman, 2012](#)).

C. Data Analysis Techniques

Data analysis was carried out so that the existing research data could more easily arrive at the decision-making process. Data analysis is the analysis of research data was carried out before entering the field, during the field and after the field ([Bungin, 2017](#); [Dai, 2017](#); [Moleong, 2018](#); [Sugiyono, 2019](#)). The process of data analysis in this study is as follows: Data reduction, Data Presentation, and Drawing Conclusions.

D. Research Location and Schedule

This research was conducted at the Pratama Tax Office, North Bekasi, Graha Persada 2 Building, Jl. K.H. Noer Ali Jl. Kalimalang Bridge 2 No. 89A Kec. North Bekasi, Bekasi City.

RESULT AND DISCUSSION

The results of the study contain an explanation of the data and information that have been obtained in the study through interviews with parties involved in this research, such as Fiskus, Academics, and Taxpayers. In conducting this research, the researcher conducted interviews with several parties below:

Table.1 List of Informants who Interview Researchers

No	Informant Name	Characteristics of Informants
1	Ibu Elvi Edita Siahaan	Kepala Seksi Pengawasan dan Konsultasi
2	BapakRadenMaosul SE.,MM	DosenPerpajakanInstitutStiami Bekasi
3	IbuLusimilenia	WP Penerima InsentifPph21
4	BapakAjjali	WP Penerima InsentifPph21
5	Bapak Sandy	WP Penerima InsentifPph21
6	BapakSammy	WP Penerima InsentifPph21
7	BapakAgus Dharmawan	WP Penerima InsentifPph21

Table.2 Realization of PPh 21 Tax Incentives borne by the Government at KPP Pratama North Bekasi in 2020

year	PPh21 Incentive Realization
2020	8.877.334.397

Table.2 Realization of PPh 21 Tax Incentives borne by the Government at KPP Pratama North Bekasi in 2020

Director of Counseling, Services and Public Relations of DJP Hestu Yoga Saksama said that the factors that caused the absorption of tax incentives to remain low were the weak economic condition and the low level of compliance of the beneficiary taxpayers.

Table.3 Targets and Realization of Taxpayer Compliance at KPP Pratama North Bekasi in 2020

Year	Must Report	Reporting Realization
2020	576	378

Source: PDI KPP Pratama Section, North Bekasi

Table. 2 shows that the taxpayer compliance ratio in 2020 still needs to be improved. The Director of Counseling, Services and Public Relations of the DGT, Hestu Yoga Saksama said that the guidance or guidance and supervision of the Tax Service Office will always be carried out, especially for taxpayers who have not submitted a report on the realization of incentives until the deadline in September 2020.

After conducting research and presenting the results of research regarding Strategy Analysis of Taxpayer Compliance Improvement through the provision of PPh 21 Tax Incentives during the Covid-19 Pandemic, the author will interpret it based on qualitative data analysis techniques. So it can be drawn for discussion as follows:

1. Strategy to increase taxpayer compliance through the provision of tax incentives for PPh 21 borne by the government during the COVID-19 pandemic at KPP Pratama Bekasi Utara in 2020.

Based on what has been described [in previous chapters, the author conducted a study to analyze the Strategy for increasing Taxpayer Compliance during the Covid 19 Pandemic using Strategy Theory and has 3 cores consisting of Problem Identification, Guiding Policies, and Coherent Actions ([Rumelt, 2012](#)).

- a) Identification of problems

In this problem identification, there is non-compliance with tax payers in reporting the use of incentives and the low realization of providing incentives for PPh 21 DTP. Based on the analysis of Problem Identification, namely that a strategy is needed to improve taxpayer compliance and also the realization of the PPh 21 DTP incentive, namely by issuing a warning letter and conduct socialization on how to report procedures and reinforce tax sanctions against non-compliant taxpayers. Then, carry out more effective and fair supervision, as well as expand information regarding the existence of the PPh 21 tax incentive.

- b) Guiding Policy

Comprehensive approach as a guiding policy to resolve Problem Identification results. This approach is the enforcement of tax law and the moral values of taxpayers. Based on the analysis of the Guiding Policy, it is clear that the law enforcement process must continue with the imposition of stricter employment sanctions so that reporting on the use of tax incentives can be realized properly. Of course, it is also necessary to encourage tax moral values from taxpayers who can help tax authorities to increase the realization of taxpayer compliance. And besides that, the level of trust from the tax authorities to taxpayers must continue to be increased because this can affect tax morale.

- c) Coherent Action

From these problems and guiding policies, interrelated actions can be taken. Coherent Actions in Enforcement of Tax Laws are tax sanctions and . Coherent actions in the moral values of taxpayers are education, motivation, social values and also tax sanctions. Based on the analysis of Coherent Actions that by conducting counseling and also expanding information on social media about taxes can increase the knowledge of taxpayers. And also the existence of tax sanctions that have been running with the provisions of sanctions, namely by providing deterrent action by not being entitled to get incentives back, of course, it will make taxpayers not take the reporting compliance lightly.

2. Obstacles faced by KPP Pratama Bekasi Utara in improving taxpayer compliance through the provision of PPh 21 tax incentives borne by the government during the covid-19 pandemic.

Regarding the obstacles faced by KPP Pratama Bekasi Utara in improving taxpayer compliance through the provision of PPh 21 incentives during the Covid-19 pandemic, namely:

- a. There is still a lack of awareness of taxpayers that needs to be improved. And there are difficulties in reporting because of the lack of information related to reporting on the use of tax incentives.
 - b. When taxpayers will report online, the DGT server often has problems or experiences errors when they want to report. As a result, there was a delay in submitting the report.
3. Efforts have been made by the North Bekasi KPP to improve taxpayer compliance during the COVID-19 pandemic.

In the analysis of the strategy for increasing taxpayer compliance through the provision of PPh 21 tax incentives during the Covid-19 pandemic, there are efforts made by the North Bekasi KPP in increasing taxpayer compliance during the COVID-19 pandemic.

- a. Issuing warning letters and re-informing via e-mail, as well as conducting tax class counseling by providing tax knowledge education and implementing tax laws that provide a deterrent effect to taxpayers.
- b. Perform regular DGT server strengthening and maintenance so that the server does not experience frequent problems

CONCLUSION

Based on the results of the research, discussion, and interpretation described in the previous chapters, and referring to the theory and results of previous studies, the researcher can draw the following conclusions:

1. The strategy to increase taxpayer compliance through the provision of PPh 21 Tax Incentives borne by the government during the covid-19 pandemic at KKP Pratama North Bekasi in 2020 has not been implemented well, because there are still many taxpayers who have not reported the use of incentives.
2. Obstacles in increasing taxpayer compliance through the provision of PPh 21 tax incentives borne by the government during the covid-19 pandemic, namely:
 - a. There is still a lack of awareness of taxpayers that needs to be improved. And there are difficulties in reporting because of the lack of information related to reporting on the use of tax incentives.
 - b. When taxpayers will report online, the DGT server often has problems or experiences errors when they want to report. As a result, there was a delay in submitting the report.
3. Efforts made by the KPP North Bekasi in increasing taxpayer compliance with reporting the PPh 21 tax incentives borne by the government during the covid-19 pandemic, namely:
 - a. Issuing warning letters and re-informing via e-mail, as well as conducting tax class counseling by providing tax knowledge education and implementing tax laws that provide a deterrent effect to taxpayers.
 - b. Perform regular DGT server strengthening and maintenance so that the server does not experience frequent problems.

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