FISCAL STIMULUS THROUGH INCOME TAX POLICY ARTICLE 21 AT THE KANWIL DIRECTORATE GENERAL OF TAXES

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Abstract: This Article 21 Government-borne Income Tax Incentive Policy (DTP) began to be implemented in April 2020 through PMK 23/PMK.03/2020 when the Covid 19 pandemic had spread widely in Indonesia, where many companies were shaken by the economy. Seeing the above conditions, the government carried out fiscal stimulus, one of which was through the Income Tax Incentive Policy Article 21 Borne by the Government (DTP), in order to help the economic recovery of the people affected by the Covid 19 pandemic. This study aims to analyze and evaluate how, obstacles, and efforts to overcome obstacles in the Implementation of Article 21 Government-borne Income Tax Incentive Policy (DTP) at the Tax Service Office of the South Jakarta Regional Tax Office I. This study is a qualitative research that focuses on the success implementation of the Government-borne Income Tax Incentive Article 21 (DTP) policy and the obstacles faced by collecting information through interviews with parties implementing the tax incentive policy. The results of the study found that the implementation of Article 21 Government-borne Income Tax Incentives (DTP) was in great demand by the public (the public) because it helped the community, in this case employees, maintain economic purchasing power in the midst of the Covid 19 pandemic that shook the economy in Indonesia.

Keywords: Policy, Tax Incentives, Article 21 Income Tax, Implementation, Covid 19.
INTRODUCTION

Taxes are one of the main sources of state revenue which can be used to finance Indonesia's national development, namely to brighten the life of the nation, create general public welfare, and protect all Indonesian citizens. When viewed from an economic perspective, taxes are understood as a shift of resources from the private sector to the public sector. This understanding provides an illustration that the existence of taxes causes two situations to change, namely by reducing the ability of individuals to control resources for the purposes of controlling goods and services, as well as increasing the state's financial capacity to provide public goods and services which are the needs of society in general.

Tax collection essentially comes from and for the community. Taxes collected by the government from the community must be in accordance with applicable statutory provisions, bearing in mind that these levies will later return to the community in various forms, including facilities and infrastructure. The characteristics of taxes include that taxes are collected based on the strength of the law and its implementing regulations (Brotodihardjo, 2008). Tax collection is not just an obligation for the community but also an inherent right of the community itself. Tax revenues can be used to strengthen national economic resilience in central and regional governments. The sources of revenue received by the country must be managed by prioritizing the welfare of the community.

Tax revenue is one source of state income that can be used by the state to finance national development. However, since the end of 2019 during the pandemic Corona Virus Disease 2019 (Covid-19), it is increasingly widespread, state revenues have decreased and have greatly affected the national economy. This policy of providing incentives for PPh Article 21 borne by the Government (DTP) certainly has the consequence of reducing state revenues from the tax sector. However, this policy can reduce the domino effect caused by the pandemic Corona Virus Disease 2019 (Covid-19) on the national economy. Apart from that, the policy of providing PPh Article 21 incentives can also help ease the economic burden on employees affected by the pandemic. Corona Virus Disease 2019 (Covid-19). However, based on reports on the realization of tax incentives in the 2020 National Economic Recovery (PEN) program, the facilities provided by the government in the form of PPh Article 21 incentives are still not being utilized optimally by taxpayers, where according to information sources from the Ministry of Finance in 2020, the utilization of PPh Article tax incentives 21 Covered by the Government (DTP) was recorded as only being utilized amounting to IDR. 2.51 trillion from a total budget of Rp. 39.66 trillion. This is because the recipient of the tax incentive for PPh Article 21 Borne by the Government (DTP) and the party applying for the PPh Article 21 Borne by the Government (DTP) tax incentive are two different parties. Employees cannot enjoy the Government Borne Income Tax Article 21 (DTP) tax incentive, unless the company submits an application to the Directorate General of Taxes (DJP). And the company does not benefit from applying for the Government Borne Income Tax Article 21 (DTP) tax incentive and it is even possible that the company feels burdened because it has to submit monthly reports to the Tax Service Office (KPP).

The term administration in everyday life is no longer foreign. In the world of work, we often encounter this term. Even though we often encounter administrative terms, sometimes we don't know the meaning of these administrative terms. According to Dr. Sondang Siagian (2012:13) administration can be defined as the entire process of cooperation between two or more people based on certain rationality to achieve predetermined goals.

According to Nicholas Henry (2008:8) in Deddy Mulyadi's book, public administration is a complex combination of theory and practice with the aim of promoting understanding of government in its relationship with the society it governs and also encouraging public policy to be more responsive to social needs. Public administration seeks to institutionalize management practices to conform to the values of effectiveness and efficiency. It can be concluded that public administration is an activity that originates from the government's aim to regulate and manage public policies so that they can be implemented by the people.
efficiently and effectively. These activities take the form of planning, organizing, mobilizing and supervising people and infrastructure for public purposes, namely providing the best service to the community.

The meaning of implementing public policy is a relationship that enables the achievement of goals and targets as the final result of activities carried out by the government. Deficiencies or errors in public policy will be known after the public policy is implemented. The success of implementing public policy can be seen from the impact caused as a result of evaluation of the implementation of a policy (Rohman, 2016). The rapid development of technology in general provides many conveniences in the dissemination of information, exchange of ideas, thought and culture in the world, which gives rise to globalization. However, on the other hand, this causes the emergence of complex problems that require great attention and fast and accurate handling, especially by the government so that these problems can be resolved. This condition places the government in a difficult position in making policies as a solution to existing problems, and this has led to changes in the role of the government in the form of implementing policies from government become governance.

Definition of tax according to Prof. Dr. A. Andriani Tax is a contribution to the state (which can be forced) which is owed by those who are obliged to pay it according to regulations, with no return, which can be directly appointed, and whose purpose is to finance general expenses related to the state's duty to administering government. Meanwhile, according to Soemitro, taxes are people's contributions to the state treasury (transfer of wealth from the private sector to the government sector) based on law (can be forced) without receiving reciprocal services (performance fees), which can be directly demonstrated and used to finance public expenditure. It can be concluded that taxes are coercive people's contributions paid to the state as regulated by law, where the results are to finance the state's general expenses related to the state's duties in administering its government and used for the benefit of the people's welfare. According to Official Sitii (2014:74) Income Tax is a tax imposed on tax subjects for the income they receive or obtain in one tax year. According to Mardiasmo (2016:135) Income Tax is a tax imposed on tax subjects who receive or earn income during a tax year or income in part of a tax year if their subjective tax tax obligations begin or end in the tax year. Based on the opinions of the experts above, it can be concluded that Income Tax will be imposed on Taxpayers when the Taxpayer has fulfilled the subjective and objective requirements, where the aim of imposing income tax is to optimize State income. Income Tax (PPh) Article 21 is a method of paying off Income Tax in the current year through withholding tax on income received or obtained by domestic Individual Taxpayers in connection with work, services and activities in accordance with the Director General of Taxes Regulation number 32/PJ/2015 concerning Technical Guidelines for Procedures for Withholding, Depositing and Reporting Income Tax (PPh) Article 21 and/or Income Tax (PPh) Article 26 in relation to Employment, Services and Individual Activities. The Income tax incentive Article 21 (PPh Article 21) borne by the Government is a tax incentive that can be a state instrument to overcome the problems faced by workers affected by the Covid 19 pandemic. With this tax incentive, it can increase income for workers so that, Workers can maintain the economy through their purchasing power, and can be a positive encouragement for business actors to be able to continue running their businesses during the Covid-19 pandemic. The government has made several changes to policies regarding tax incentives in the midst of the pandemic. Corona Virus Disease 2019 (Covid-19) especially regarding incentives for Income Tax Article 21 Borne by the Government (DTP).

Based on the theory explained previously, the PPh Article 21 Tax Incentive Policy Borne by the Government (DTP) is an effort carried out by the government with the following objectives: a) Increase income for workers during the policy period, because the taxes owed by workers are now fully borne by the Government, and if it is borne by the employer, the PPh Article 21 tax incentive must be paid to the employee; b) With additional income, it can help workers maintain their purchasing power so they are
able to face the economic impact of the 2019 Corona Virus Disease (Covid-19) pandemic. The success of a policy implementation can be measured or seen from the process and achievement of the final goal (output), namely whether or not the goals to be achieved are achieved (Lester and Stewart Jr. in Agustino, 2012: 139). In this research, the author uses policy implementation indicators from Donald S. Van Meter and Carl E. Van Horn. According to Donald Van Meter and Calr Van Horn, there are six indicators that influence the success of policy implementation, namely: 1) Policy standards and targets Policy standards and targets must be clear and measurable, because unclear standards and policy targets will have the potential to give rise to multiple interpretations which will ultimately have implications for the difficulty of implementing policies. 2) Resources Policy implementation requires adequate resource support, both human resources and non-human resources. Lack of resources will make policy implementation difficult. 3) Inter-organizational relationships. Synergistic collaborative relationships are needed between related agencies to support successful policy implementation. 4) Characteristics of the implementing agent. The characteristics of the implementing agent include the bureaucratic structure, norms, and relationship patterns that occur within the bureaucracy, all of which will influence policy implementation. 96 5) Social, political and economic conditions. This indicator includes environmental economic resources that can support successful policy implementation. The extent to which interest groups provide support for policy implementation, the characteristics of participants whether they support or reject it, what is the nature of public opinion in the environment, and whether political elites support policy implementation. 6) Implementer's Disposition The implementer's disposition is sufficient for three important things, namely: a) The implementer's response to the policy, which will influence his willingness to implement the policy. b) Cognition, namely understanding of the policy. c) Intensity of the implementer's disposition, namely the value preferences held by the implementer. Donald Van Meter and Calr Van Horn in (Pasolong, 2014).

The effectiveness of utilizing the Article 21 Government Borne Income Tax (DTP) incentive facility is a result that can be achieved by both taxpayers and the government. The achievement of effective utilization of the Government Borne Article 21 Income Tax (DTP) incentive facility is of course due to the effect of ease in the process of utilizing the Government Borne Article 21 Income Tax (DTP) incentive policy, socialization of 97 Government Borne Article 21 Income Tax (DTP) incentive policies, so that many taxpayers can take advantage of these policy facilities and the goal of economic recovery for employees affected by the 2019 Corona Virus Disease (Covid-19) pandemic can be achieved. With this policy, it can also stimulate taxpayers to be more compliant in reporting personal income tax returns and employers' income tax returns under Article 21.

METHODS

This research uses a qualitative approach. This qualitative approach was chosen because this research did not use mathematical, statistical or computer models. The research process begins with developing basic assumptions and rules of thinking that will be used in the research. Qualitative research is research in which the researcher does not use numbers in using data and providing interpretation of the results (Pandoyo, 2018). Croswell (2010:11) states qualitative research as a complex picture, examining words, detailed reports from informants’ views and conducting studies in natural situations. In Mulyadi's opinion (2011:71) explains that qualitative research looks holistically or more broadly. Qualitative research seeks and obtains more in-depth information. The reason the author uses a qualitative approach is because in this research he wants to understand in more depth the implementation of the Income Tax Incentive Policy Article 21 Borne by the Government, especially in several Tax Service Offices at the South Jakarta I Regional Tax Office. In accordance with the topic of this research, the research method used is a descriptive method. This method was used because the author intended to obtain an in-depth overview of the implementation of the Income Tax Incentive...
The research paradigm used in this research is a qualitative research paradigm. The qualitative research paradigm is research that places humans as research subjects. This research paradigm adheres to a humanistic model because it makes humans the research subjects in the phenomena or events to be studied. The qualitative paradigm believes that humans determine their own behavior and the social events that occur. In-depth interviews are a way of collecting data or information by directly meeting informants face to face in order to obtain complete and in-depth data. The informant selection technique used was purposive sampling technique. This technique includes people who are selected on the basis of certain criteria created by the researcher based on the research objectives. Questions in in-depth interviews are asked to informants, namely individuals who are believed to have knowledge and understanding of the research topic. The informants for this research were the Tax Service Office and 12 Taxpayers, including the extension department, account representatives and taxpayers.

Observation is defined as the activity of observing directly without a mediator an object to look closely at the activities carried out by that object. Observation activities include systematically observing and recording events, behavior, objects seen and other things needed to support the research being carried out. In the initial stage, observations are carried out in general, the researcher collects as much data or information as possible. In the next stage, researchers must carry out focused observations, namely starting to narrow down the data or information needed so that researchers can find patterns of behavior and relationships that continuously occur.

Qualitative data analysis is an effort carried out by working with data, organizing data, sorting data into manageable units, synthesizing it, looking for and finding patterns, finding what is important and what is to be learned, and deciding what to tell others (Bogdan and Biklen in Moleong, 2011). The qualitative data analysis process is carried out in the following stages, data reduction, it is a process of selecting, focusing on simplifying, abstracting, and transforming rough data that emerges from written notes in the field. Where, after the researcher obtains the data, its feasibility must first be assessed by selecting which data is really needed in this research. Data Presentation, the presentation of data is limited as a collection of structured information that is adjusted and clarified to make it easier for researchers to master the data and not be immersed in a pile of data. Verification (drawing conclusions), conclusions during the research, the meanings that emerge from the data will be tested for their truth, suitability so that clear conclusions regarding their truth and usefulness are obtained.

RESULTS AND DISCUSSION
Implementation of Income Tax Incentive Policy Article 21 Borne by the Government (DTP) at the Tax Service Office, Regional Office of DJP, South Jakarta I

Policy implementation can be interpreted as an activity related to the completion of a job, where a means or tool is needed to obtain results or in accordance with the objectives of the policy that has been set. In his book Public Policy, Riant Nugroho (2009, 494-495) defines policy implementation as "a way for a policy to achieve its objectives. Nothing more and nothing less."

The policy implementation model introduced by Donald Van Meter and Carl Van Horn (1975) assumes that policy implementation proceeds linearly from public policy, implementers, and public policy performance. Some of the variables included as variables that influence public policy are the following variables:

- a. Policy standards and targets
- b. Resource
- c. Interorganizational relationships
- d. Characteristics of implementing agents
- e. Social, political and economic conditions
- f. Disposition Implementer

To analyze the implementation of the Income Tax Incentive Policy Article 21 Borne by the Government (DTP), the author uses the indicators mentioned above. The Income Tax Incentive Policy Article 21 Borne by the Government (DTP) began to be implemented...
in April 2020 through PMK 23/PMK.03/2020 when the Covid 19 pandemic had spread widely in Indonesia, where many companies had their economy shaken, many companies ended up going out of business and ultimately reducing the company's operational costs through reducing employee salaries or terminating employees' employment. Apart from that, due to several regulations from the government to avoid the increasingly widespread spread of Covid 19, for example by limiting business activities and working hours in the office, many employees in a company have had their income reduced due to a reduction in their company's salary. This results in a reduction in people's purchasing power and ultimately reduces revenue entrepreneurs.

Seeing the conditions above, the government is carrying out fiscal stimulus through the Income Tax Incentive Policy Article 21 Borne by the Government (DTP), to help the economic recovery of communities affected by the Covid 19 pandemic. With this policy, companies as employers can submit a request to the Tax Service Office where the company is registered so that employees whose income is below IDR 200,000,000 can be given facilities for non-payment of PPh Article 21 owed to the state (in this case it is borne by the government). With this facility, employees will have additional income to be able to maintain their purchasing power and ultimately be able to help entrepreneurs to continue carrying out their business activities.

The Income Tax Incentive Policy Article 21 Borne by the Government (DTP) was welcomed by the public, where people began to look for information on how to take advantage of this facility. From the research locations, namely 3 (three) KPPs in the area of the Regional Office of DJP South Jakarta I, the author obtained data on Corporate Taxpayers who participated in being able to take advantage of the Income Tax Incentive Policy Article 21 Borne by the Government (DTP), namely as follows:

<table>
<thead>
<tr>
<th>No.</th>
<th>Information</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>KPP Madya Dua South Jakarta I</td>
<td>795</td>
</tr>
<tr>
<td>2.</td>
<td>KPP Pratama Jakarta Setiabudi Dua</td>
<td>539</td>
</tr>
<tr>
<td>3.</td>
<td>KPP Pratama Jakarta Mampang Prapatan</td>
<td>600</td>
</tr>
</tbody>
</table>

**Table 1. Data on Taxpayers Who Utilize the Income Tax Incentive Policy Article 21 Borne by the Government (DTP) at the Research Location**

From this data, the highest number of taxpayers at KPP Madya Dua South Jakarta I follow and utilize the Income Tax Incentive Policy Article 21 Borne by the Government (DTP). The Income Tax Incentive Policy Article 21 Borne by the Government (DTP) is implemented with the conditions and procedures contained in the regulations through the Minister of Finance Regulation (PMK). These rules must be followed by all parties involved in implementing this policy. The government as a policy maker gives authority to the Directorate General of Taxes to support the success of this policy.

Conditions for being able to take advantage of the Income Tax Incentive Policy Article 21 Borne by the Government (DTP) include employees meeting certain criteria as regulated by the applicable Minister of Finance Regulation concerning Tax Incentives for Taxpayers Affected by the Pandemic Corona Virus Disease 2019 as follows:

a. Receive or obtain income from an Employer, which has a Business Field Classification (KLU) code in accordance with the applicable Minister of Finance Regulations.

b. Have a Taxpayer Identification Number (NPWP).

c. In the Tax Period concerned, he receives or earns a fixed and regular annualized Gross Income of no more than Rp. 200,000,000,- (two hundred million rupiah).

If the above conditions are not met, employers whose employees do not fall into the above categories cannot register as beneficiaries of the Government Borne Income Tax Incentive Policy Article 21 (DTP).

The Government Borne Income Tax Article 21 (DTP) incentive is utilized by employees, where the employer or company where the employee works must first register for the amount that is to be utilized.
an application for utilizing the incentive through certain channels on the page www.pajak.go.id by using the format according to the example as stated in the attached sample notification letter for the utilization of PPh Article 21 Borne by the Government (DTP) incentives which are part of the Minister of Finance Regulation. Thus, employers who have been approved by the government to be able to utilize the Government Borne Income Tax Article 21 (DTP) incentive facility have the following obligations:

a. Employers must submit a report on the realization of PPh Article 21 Borne by the Government (DTP) through certain channels on the website www.pajak.go.id using the format according to the example as stated in the attachment to the formula for the realization of PPh Article 21 Borne by the Government (DTP) which is part of the Regulation of the Minister of Finance.

b. The employer must make a Tax Payment Letter or code printout billing affixed with the stamp or writing "PPh Article 21 BORNE BY THE GOVERNMENT EX PMK NUMBER .../PMK.03/..." in the payment description column of the Tax Payment Letter or the description column of the code creation application billing on PPh Article 21 Borne by the Government (DTP).

c. The realization report must be filled with complete and valid data according to the actual situation, including the name and NPWP of the employee receiving the Government Borne Income Tax Article 21 (DTP) incentive.

d. Employers must submit a report on the realization of PPh Article 21 Borne by the Government (DTP) no later than the 20th of the following month after the tax period ends. If you do not submit it by the deadline, you will not be able to take advantage of the PPh Article 21 Borne by the Government (DTP) incentives for the relevant tax period.

e. Employers can submit corrections to the report on the realization of PPh Article 21 Borne by the Government (DTP) within a specified time limit by using the attached format of the report form for the realization of PPh Article 21 Borne by the Government (DTP). If an employer who has been approved to be able to utilize the Government Borne Income Tax Incentive Policy Article 21 (DTP), does not fulfill the obligations as explained above, then the Directorate General of Taxes through the Tax Service Office where the employer is registered will give an advice to carry out these obligations, and If this advice is still not implemented by the Employer Taxpayer, then the employer cannot claim the Article 21 Government Borne Income Tax Incentive (DTP) facility. In this case, the employer is not considered a beneficiary of the Government Borne Income Tax Incentive Policy Article 21 (DTP).

f. Policy standards and targets. The Government Borne Income Tax Article 21 (DTP) incentive policy has been clearly stated in the Minister of Finance Regulation (PMK) issued. In the PMK, standard procedures are explained starting from how to submit an application to take advantage of this policy, the conditions, and the obligations that must be fulfilled so that the implementation of this policy can be utilized. The target of the Income Tax Incentive Policy Article 21 Borne by the Government (DTP) is for employees who work in companies that have a Business Field Classification (KLU) in accordance with the applicable Minister of Finance Regulation (PMK), where the employee has an income below IDR 200 million a year, have a NPWP, and are permanent employees of the company. The aim of the government in providing this tax incentive is to help people's purchasing power, in this case employees who meet the requirements mentioned above, so that with people's purchasing power still remaining, it can help the community's economic recovery due to the impact of the Covid-19 pandemic.

g. Resource. Human Resources are needed to be able to implement the Income Tax Incentive Policy Article 21 Borne by the Government (DTP) divided into two parties, namely the party giving the incentive, namely the Directorate General of Taxes (DJP) where the Tax Service Office (KPP) is the party in supervision,
providing consultations for parties. The second party who receives incentives is the company, possibly from the HRD and tax departments. For Non-Human Resources needed in implementing the Government Borne Income Tax Incentive Policy Article 21 (DTP) include information either in the form of submission via technology or directly to the Taxpayer, authority and facilities that support the implementation, in this case the application system.

h. Relationships between organizations. Relationships between organizations, namely the Tax Service Office and other agencies, are needed to be able to implement the Income Tax Incentive Policy Article 21 Borne by the Government (DTP). Agencies that can support the successful implementation of Article 21 Government Borne Income Tax Incentive Policy (DTP) are government agencies and private agencies. From private agencies, for example private companies, BUMN are the beneficiaries of this policy. Meanwhile, government agencies, namely the Directorate General of Taxes, always provide policy benefits and also other government agencies such as the Department of Manpower, Ministry of Finance, Ministry of Communication and Information, Central Statistics Agency, BPJS Employment, and so on. Efforts made to build synergistic collaborative relationships between organizations so that the implementation of the Income Tax Incentive Policy Article 21 Borne by the Government (DTP) can be successful and run well are carried out by the government and the Tax Service Office as the party providing the benefits and the party supervising the implementation of this policy. carry out more synergistic relationships with taxpayers as policy beneficiaries. This synergistic relationship is needed through socialization, dissemination of information via social media, and others regarding the Government Borne Income Tax Article 21 (DTP) incentive policy. Apart from that, improvements to the application system are carried out continuously during the implementation of this policy, so that Taxpayers can make it easier to take advantage of this incentive policy.

i. Characteristics of implementing agents. The bureaucratic structure in implementing the Government Borne Income Tax Incentive Policy Article 21 (DTP) is not too complicated and is quite simple because the implementation of this policy is not something new even though the program is new. Both the Tax Service Office and the Taxpayers already understand how to calculate Income Tax Article 21 so that by providing incentives for Income Tax Article 21, policy implementation is very easy to implement. Specific norms for implementing the Government Borne Income Tax Incentive Policy Article 21 (DTP) have been regulated in the applicable Minister of Finance Regulations based on the values of the Ministry of Finance, where the Directorate General of Taxes as the party tasked with supervising this policy must follow the code. DGT employee ethics. For taxpayers, there is no need for special norms, because the provisions of this policy are fully regulated by the applicable PMK. The relationship patterns that have been running in the Implementation of Article 21 Government Borne Income Tax Incentive Policy (DTP) have been running well, where the provision of socialization, consultation, supervision is carried out by the Tax Service Office to Taxpayers well. However, in terms of supervision that is felt by the Taxpayer, it is still not going well, where if there is an error in implementing this policy by the Taxpayer, the KPP is not quick to notify the Taxpayer. The company, as the implementing party and the beneficiaries of this incentive policy, has properly informed its employees about the provision of this tax incentive.

j. Social, political and economic conditions. The groups with an interest in the Implementation of the Government Borne Income Tax Incentive Policy Article 21 (DTP) are the ministry of finance, companies as employers, employees as beneficiaries and entrepreneurs. These interest groups provided considerable support. Starting from support from the
government through the Ministry of
Finance which extends the duration of the
use of this tax incentive policy by looking
at the situation and conditions that occur,
the Directorate General of Taxes as the
party that supervises the implementation of
this incentive policy by providing outreach
to Taxpayers, companies as employers by
complying with obligations reporting on
the utilization of this tax incentive policy.
Community (public) participation in
utilizing the Government Borne Income
Tax Article 21 (DTP) Incentive Policy is
quite high because this tax incentive policy
can help the community's economy by
providing additional income from Article
21 PPh which is usually deducted by the
employer to not be deducted. So that
people's purchasing power is helped. There
is no rejection from the community (public)
regarding the Implementation of the
Income Tax Incentive Policy Article 21
Borne by the Government (DTP).

k. Disposition Implementer. The response of
implementers to the Income Tax Incentive
Policy Article 21 Borne by the Government
(DTP) is quite good and supports its
implementation. This can be seen from the
Tax Service Office as the party that
oversees this policy, where monitoring and
providing information to Taxpayers is
actively carried out. Apart from that,
employers as beneficiaries support the
implementation of this policy by requesting
that the duration of this policy be extended.
The implementers' understanding of Article
21 Government Borne Income Tax
Incentive Policy (DTP) is quite good
because the Tax Service Office has
provided sufficient training to its
employees. And if from the Taxpayer's
side, the KPP has provided socialization
and provided facilities and facilities for
consultation to provide information to
Taxpayers so that understanding of this tax
incentive policy is good. The
implementation of the Income Tax
Incentive Policy Article 21 Borne by the
Government (DTP) in terms of the
Implementer Disposition indicator is quite
good, because the response and
understanding of the implementers towards
this incentive policy is quite good. The
results of this research are in line with the
results of previous research conducted by
Nuke Nur Priyatin and Notika Rahmi
(2022) where the attitude of the
implementer has carried out their duties
well with existing procedures, because
when a policy is issued by the government,
the task of the policy implementer is to
support and implement the policy properly
and in accordance with existing
regulations.

l. Inhibitory entity. Obstacles in
implementing the Income Tax Incentive
Policy Article 21 Borne by the Government
(DTP) are as follows:
1) At the beginning of the enactment of the
Income Tax incentive policy Ps. 21
With the issuance of the Minister of
Finance Regulation, several parties,
both from the Tax Service Office and
Taxpayers, did not really understand the
regulations because there were several
things that were not explained in more
detail, giving rise to misunderstandings
in their implementation.
2) The application system in submitting
applications, for example regarding
Business Field Classification (KLU)
requirements, sometimes has errors, so
that some Taxpayers confirm these
errors to the Tax Service Office so that
the application can be accepted by first
manually checking it by the Tax Service
Office.
3) Taxpayers who do not understand their
obligations after approving the
application for utilizing the tax
incentive policy, namely reporting the
realization of the utilization so that the
Tax Service Office notifies them of the
use of these incentives which cannot be
claimed by the Taxpayer.
4) There were errors in reporting the
realization of the use of PPh Ps
incentives. 21 DTP, for example, an
employee's NPWP is invalid, so the
taxpayer must make corrections to the
report.
5) The deadline for submitting the
utilization realization report is not
allowed to be tolerated even though the
20th as the deadline for submission is a
holiday.
6) There are limitations in the dissemination of information and technology for taxpayers in remote areas so that the use of this tax incentive cannot be enjoyed by taxpayers in remote areas with these limitations.

7) If a company has used the PPh Article 21 employee calculation system, the system must be updated because of the use of this incentive policy.

Obstacles in implementing the Government Borne Income Tax Article 21 (DTP) incentive policy are influenced by the existence of several that are still considered inadequate in terms of resources, communication and coordination, which will result in policy implementation being not optimal.

m. Driving entity. Efforts made to overcome obstacles in implementing the Income Tax Incentive Policy Article 21 Borne by the Government (DTP) are as follows:

1) Minister of Finance Regulation governing PPh incentive policy Ps. 21, improvements continue to be made in line with the extension of the duration of the use of this incentive, so that the rules become clearer and do not cause misunderstandings in their implementation.

2) Improving the application system in submitting applications related to Business Field Classification (KLU) requirements so that there are no rejections which lead to errors in the implementation rules.

3) The Tax Service Office continues to provide outreach to Taxpayers so that they can understand their obligations after approving the application for utilizing the tax incentive policy, namely reporting the realization of utilization.

4) The Tax Service Office continues to monitor with letters of appeal to taxpayers if there are errors in reporting the realization of the use of PPh Ps incentives. 21 DTP, for example, an employee's NPWP is invalid, so the taxpayer must make corrections to the report.

5) The central government collaborates synergistically with the smallest agencies in remote villages so that the use of this tax incentive cannot be enjoyed by taxpayers in remote areas with limited information and technology.

6) If a company has used the PPh Article 21 calculation system for employees, the implementation of PPh Ps. 21 DTP can be applied, the company manually calculates PPh Ps. 21 employees specifically for employees who use this facility.

Efforts to overcome obstacles in the implementation of the Article 21 Income Tax incentive policy are continuously improving implementing regulations that are detailed, clear and easy to understand by policy implementers during the extended implementation period. These efforts are made so that the objectives of the policy can be achieved well.

CONCLUSION

From the results of research and data analysis, it can be concluded that the Implementation of Income Tax Incentive Policy Article 21 is Borne by the Government (DTP). The Government Borne Income Tax Article 21 Incentive Policy (DTP) has succeeded in helping the community's economic recovery amidst the 2019 Corona Virus Disease (Covid-19) pandemic. The purchasing power of the community (affected employees) is helped by this tax incentive, thereby helping entrepreneurs to maintain their sales turnover.

Implementation of the Income Tax Incentive Policy Article 21 Borne by the Government (DTP) is reviewed from six indicators according to Van Meter Van Horn, namely policy standards and targets, resources, inter-organizational relationships, characteristics of implementing agents, social, political and economic conditions, disposition of the Implementer. Of the six indicators, five indicators have worked quite well and support the implementation of this tax incentive. One indicator is that resources, both from human resources and non-human resources, have not been running well and have not been
sufficient so that several obstacles have arisen in its implementation. Obstacles faced in implementing the Article 21 Government Borne Income Tax Incentive Policy (DTP) include a lack of understanding by policy users regarding the terms and procedures for using the policy, an application system that still cannot read errors for validation according to the rules. Efforts to overcome obstacles in the Implementation of the Government Borne Income Tax Incentive Policy Article 21 (DTP) include continuous outreach to Taxpayers, providing employees from the Tax Service Office who are ready to receive consultations from Taxpayers, disseminating information through all media, improving the application system as the implementation of this incentive policy progresses so that the success of this tax incentive policy can be achieved.

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