

INTISARI

Peraturan Menteri Keuangan Nomor 149/PMK.03/2021 Tentang Insentif PPh Final UMKM untuk Wajib Pajak (UMKM) Terdampak Pandemi *Corona Virus Disease* 2019 merupakan kebijakan yang ditetapkan oleh pemerintah menimbang dampak pandemi pada sektor UMKM. Insentif pajak ini diberikan dengan pembebasan pajak wajib pajak (UMKM) yang sebelumnya harus dibayarkan namun saat ini ditanggung oleh pemerintah. Penyusunan penelitian, metode yang digunakan adalah kualitatif. Peneliti mengetahui secara spesifik mengenai kebijakan insentif pajak ini. Kemudian peneliti mampu mendeskripsikan setiap data yang didapatkan sesuai dengan topik pembahasan. Pengambilan data menggunakan metode observasi, wawancara, dan dokumentasi. Analisis data menggunakan beberapa tahapan yaitu reduksi data, kondensasi data, penyajian data, dan kesimpulan. Teori yang digunakan adalah model Implementasi Kebijakan Grindle yang terdapat dua indikator yaitu isi kebijakan dan lingkungan kebijakan. Hasil penelitian menunjukkan implementasi peraturan menteri keuangan nomor 149/PMK.03/2021 tentang insentif PPh Final UMKM untuk Wajib Pajak (UMKM) Terdampak Pandemi *Corona Virus Disease* 2019 berjalan baik dengan berdasarkan tingkat kuantitas wajib pajak (UMKM) semakin meningkat dari tahun sebelumnya. Keberhasilan kebijakan insentif pajak berdasarkan isi kebijakan serta aktor/pelaksana program dalam menjalani kebijakan. Tingkat pemahaman dan kesadaran Wajib Pajak merupakan kunci keberhasilan terlaksana kebijakan insentif pajak. 4 dari 10 UMKM di Kabupaten Sumenep telah memanfaatkan insentif pajak. Namun juga ditemukan kendala, yakni tidak keseluruhan wajib pajak (UMKM) memanfaatkan insentif pajak. Kemudian faktor lingkungan kebijakan tidak memiliki pengaruh dalam pelaksanaan kebijakan insentif pajak. Hal ini sesuai dengan *feedback* yang diberikan Wajib Pajak (UMKM) dalam menghadapi dampak pandemi covid-19.

Kata Kunci: Implementasi, Kebijakan Insentif Pajak, dan Wajib pajak (UMKM) terdampak pandemi covid-19.

ABSTRACT

Minister of Finance Regulation Number 149/PMK.03/2021 concerning MSME Final PPh Incentives for Taxpayers (MSMEs) Affected by the 2019 Corona Virus Disease Pandemic is a policy set by the government considering the impact of the pandemic on the MSME sector. This tax incentive is provided by exemption from the taxpayer's tax (MSMEs) which previously had to be paid but is currently borne by the government. The preparation of the research, the method used is qualitative. Researchers know specifically about this tax incentive policy. Then the researcher was able to describe each data obtained according to the topic of discussion. Collecting data using observation, interview, and documentation methods. Data analysis uses several stages, namely data reduction, data condensation, data presentation, and conclusions. The theory used is the Grindle Policy Implementation model which contains two indicators, namely the content of the policy and the policy environment. The results showed that the implementation of the Minister of Finance regulation number 149/PMK.03/2021 regarding the MSME Final PPh incentives for Taxpayers (MSMEs) Affected by the Corona Virus Disease 2019 Pandemic went well based on the level of quantity of taxpayers (MSMEs) increasing from the previous year. The success of the tax incentive policy is based on the content of the policy and the actors/program implementers in carrying out the policy. The level of understanding and awareness of taxpayers is the key to the success of implementing tax incentive policies. 4 out of 10 MSMEs in Sumenep Regency have taken advantage of tax incentives. But also found obstacles, namely not all taxpayers (MSMEs) take advantage of tax incentives. Then the policy environment factor has no influence in the implementation of the tax incentive policy. This is in accordance with the feedback provided by Taxpayers (MSMEs) in dealing with the impact of the COVID-19 pandemic.

Keywords: *Implementation, Tax Incentive Policies, and Taxpayers (MSMEs) affected by the covid-19 pandemic.*