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The Effectiveness of the Final Income Tax Incentive for MSMEs Implementation at KPP Pratama Badung Selatan

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Abstract: According to the performance report of the Directorate General of Taxes, the MSMEs' final income tax incentive is the most widely used by taxpayers in 2021. The G. Edwards III model is one of the tools to measure the effectiveness of public policy. However, according to the data statistic of KPP Pratama Badung Selatan, in 2020 only 13% of the registered taxpayers participating in the program. This study aims to understand the effectiveness of the MSMEs' final income tax incentive implementation at KPP Pratama Badung Selatan and to find out what obstacles they faced in the process. The research method is a qualitative study and, the data collection techniques are interviews and observations.

The results of this study show that the MSMEs' final income tax incentive implementation at KPP Pratama Badung Selatan has been quite effective. The three obstacles faced by the KPP Pratama Badung Selatan during the incentive implementation process are the obstacles on the DJP online facility; the server is prone to crashes due to heavy traffic; the obstacles on the IT facility resources and the taxpayer's inadequacy of knowledge of information technology; and lastly, obstacles on the taxpayer's personal awareness and willingness.

Keywords: MSMEs' final income tax incentive, MSMEs, public policies effectiveness

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Introduction

In general, the COVID-19 pandemic affects all types of businesses regardless of their size, but of course the intensity and resilience of companies facing crises varies depending on the size of the company. MSMEs generally do not have liquidity from internal sources (e.g. retained earnings) which is abundant, to support their business activities when the external sources such as sales decreased during the pandemic.

Support in the form of macro policies and regulations to maintain market circulation and ensure that the company's internal liquidity is maintained are very important in times of crisis. One of the fiscal policies that continue to be intensively implemented during the COVID-19 pandemic is the final income tax incentive for MSMEs. To ensure that the incentive policy has run well, measurement of the effectiveness of its implementation needs to be carried out. Such measurements can be made using the model of G. Edwards III. There are four elements that affect the effectiveness of a public policy, the four elements include communication, resources, disposition and bureaucratic structure.

Previous studies on the effectiveness of the implementation of tax incentives for the COVID-19 pandemic using the G. Edwards III model showed similar results. Among the four elements in the G. Edwards III model, it is the communication that is always not well implemented. Other elements that are also not well implemented are resources and disposition, while bureaucratic structure in general has been carried out well. By using socialization as an indicator in the communication element, the obstacle lies in the taxpayer himself (Anta Kusuma & Simanungkalit, 2022; Priyatin & Rahmi, 2022) and there are also those lies in the KPP (Arifani & Anta Kusuma, 2021; Huurin'lin et al., 2021). The limitation of the previous research is that the results have not been able to provide a complete picture of the effectiveness of the implementation of the COVID-19 tax incentive as a whole because the scope of research is only carried out at the local KPP. Therefore, similar re-

search is needed on different KPP so that the effectiveness of the implementation of tax incentives during the COVID-19 pandemic can be depicted more clearly.

This research will focus on the effectiveness of the implementation of the final income tax incentive for MSMEs and the obstacles faced in implementing these incentives at KPP Pratama Badung Selatan. KPP Pratama Badung Selatan is one of the KPP where similar research has never been carried out. This research is expected to help contribute information that can help provide a better picture of the implementation of the relevant policy as a whole and as a whole. By understanding how the effectiveness of the implementation of the final income tax incentive for MSMEs, this study can provide input for KPP Pratama Badung Selatan in the implementation of its public policies, especially input from the results of the evaluation of the effectiveness of the implementation of the final income tax incentive. This research can also provide input in the development of science, especially about the effectiveness of the implementation of tax incentives for the COVID-19 pandemic by MSMEs in KPP Pratama Badung Selatan.

Method

This research was conducted at KPP Pratama Badung Selatan in July and August 2022 using qualitative methods. The source of data from this study is primary data in the form of manuscripts from interviews conducted with account representative officers and service officers (counseling) at KPP Pratama Badung Selatan. The informant is selected taking into account the functions and scope of work of the employee.

The data collection techniques used in this study was structured interviews and non-participant observations. The interview questions were adopted from previous research and modified according to the needs of this study. Data collection instruments are present in the form of guidelines for the conduct of interviews. Assistive instruments in the form of recording devices and cameras are also used in the data collection process.

The validity of the data is ascertained through Triangulation. The triangulation of sources was conducted interviews with two informants, namely account representative officers and service officers. The triangulation of time is carried out by conducting interviews with informants at different times. The triangulation of techniques is carried out using the techniques of interview, observation, documentation.

Activities in data analysis consist of data collection, data reduction, data display and conclusions verification. Interview and observation methods were used as data collection techniques in the data collection process of this study. This process is also aided by interview guides, voice recorders and cameras as a form of documentation. In data reduction, the results of interviews with informants are sorted according to facts and research needs, so that the required data can be produced. By reducing the data from interviews and questions asked to informants, it is hoped that the results of the study can be focused on the purpose for which this study was made. In the presentation of data, the results of interviews that have been reduced and the documentation are used as a set of information in compiling the presentation of data. Then the results are compiled and poured in the form of writing narrative texts so that they are easy to understand. In drawing conclusions, the results of the summary of the interview with the informant are concluded according to the facts on the ground and the purpose of the study, so that the meanings that arise correspond to their correctness, the conditions in today's society, and the trends that are taking place.

Result and Discussion

This study analyses data qualitatively with the aim of outlining how effective the implementation of tax incentives for the COVID-19 pandemic by MSMEs. The indicators in each element that influence the effectiveness of public policy according to the model of G. Edwards III are poured into the questions posed to informants. The answers received from the informants were collected into a unit of information which was then processed as needed, namely to find answers to the formulation of this research problem.

1 The Effectiveness of the Final Income Tax Incentive for MSMEs Implementation at KPP Pratama Badung Selatan

a. Communication

Communication must be in the prerequisites for effective implementation of public policies because to be able to carry out policies, policy implementers must know what must be done (Kadji, 2015). According to Sutmasa (2021) in the communication element there are several indicators that can be used to measure communication success, including transmission, clarity, and consistency. These indicators can show how a policy is implemented. The results of the interviews based on these three indicators showed that:

1) **Transmission**

The transmission of information relates to how information is transmitted from one point to another. The results of an interview with an informant from KPP Pratama Badung Selatan as the first point of the information channel stated that the tax incentive program had been spread through the official social media of KPP Pratama Badung Selatan and the DJP website. The form of information provided is quite diverse, ranging from info graphic images, educational videos, articles and news as well as SMS-blast / WA-blast.

Considering the pandemic period and the necessity to avoid or create crowds, online socialization is the only method that is quite effective and efficient even though there are also many limitations. Even so, Wijaya and Buana (2021) regret that KPP, which does not see the potential for socialization, can reach more taxpayers if it collaborates with the local Cooperatives and MSMEs Office. However, overall information transmission has been carried out by KPP Pratama Badung Selatan quite well.

2) **Clarity**

Clarity of information relates to whether the information transmitted is clear and not confusing. The information distributed must be able to answer 5W + 1H questions related to the final income tax incentive for MSMEs borne by the government. Whatever form of information is provided, it must be able to explain what the final income tax incentive for MSMEs is borne by the government, how to use it, the period when, and who has the right to take advantage.

To assess the clarity of the information provided secondary data in the form of infographic images and socialization videos from the DGT portal and KPP Pratama Badung Selatan social media were collected and assessed how the clarity of the information provided was. As a result, the information distributed by KPP Pratama Badung Selatan is quite clear and informative, besides that information about the socialization that will be held is also spread through the official Instagram and Twitter of KPP Pratama Badung Selatan which has one thousand seven hundred Instagram followers and four hundred and thirty twitter followers. Figure 1 is some of the uploads of KPP Pratama Badung Selatan related to information on the final income tax incentives for MSMEs and appeals for socialization of related regulations:



Source: Instagram and Twitter KPP Pratama Badung Selatan (2022)

Figure 1 Infographic and Socialization Announcement

3) Consistency

Consistency of information relates to whether the information that has been transmitted is clear and not arbitrary. According to Kadji (2015), inconsistencies in messages and communication content can result in serious obstacles in policy implementation. The consistency of information distribution to taxpayers can be reflected in the commitment of KPP Pratama Badung Selatan in providing all the information needed by taxpayers. Starting from socialization to consultation and assistance needed by taxpayers. Although the PMK regulation on tax incentives for the COVID-19 pandemic has undergone continuous changes, KPP Pratama Badung Selatan remains committed to providing the latest information needed by taxpayers consistently.

2 Resources

Although the information of a policy is very accurate and has been distributed clearly and consistently, if the resources to implement the policy are lacking, then the policy will not be effective (Sadhana, 2011). These resources include elements of staff, information, and various facilities (Sadhana, 2011; Kadji, 2015; Sutmasa, 2021). Interviews with informants showed that:

1) Staff

The staff element is not only limited to the availability of a sufficient number of officers but also the ability of implementing officers to implement policies. From the two answers given by the informant, it is known that the resources for the number and competence of officers who provide services related to the final income tax incentives for MSMEs are adequate.

2) Information

The information element relates to the adequacy of relevant information and policy-related instructions. This information is translated as SOP or instructions for implementing FMD related to tax incentives. As explained by the informants, to assist in the implementation of the COVID-19 pandemic tax incentive PMK, DJP will issue a Circular Letter(SE) as the implementation instruc-

tions. One of the implementation instructions is SE-44/PJ/2021 concerning PMK Implementation Guidelines No. 9/PMK.03/2021 Concerning Tax Incentives for Taxpayers Affected by the Corona Virus Disease Pandemic 2019 as Amended by PMK No. 82/PMK.03/2021. With these implementation instructions, it is hoped that uniformity of understanding and implementation of the FMD concerned will be created. Accordingly, the implementation instructions contain:

- a) Procedures for submitting notices/requests for the use of tax incentives by the Employer/Taxpayer.
 - b) Procedures for submitting a notification letter that the Employer / Taxpayer is entitled / not entitled to take advantage of tax incentives
 - c) Procedures for reporting the realization of the use of tax incentives
 - d) Procedure for preliminary return of VAT overpayment
 - e) Procedures for provisions related to the Business Field Classification (KLU) code that gets tax incentives
 - f) Procedures for supervision of the use of tax incentives.
- 3) **Facilities**

Support of facility resources in the form of facilities and infrastructure used for the implementation of public services, including buildings, equipment and equipment (Kadji, 2015; Sutmasa 2021). From the observations made at the KPP, the facility resources in the form of office buildings, computers, and internet access at the KPP Pratama Badung Selatan can be said to be quite adequate. Meanwhile, the facility resources that are slightly lacking and cause complaints from taxpayers is sometimes DJP website is difficult to access on certain dates, for example at the reporting deadline where the server is busy.

On the other hand, in accordance with the PMK regarding tax incentives, taxpayers who take advantage of the final income tax incentive for MSMEs are obliged to report the realization every month a maximum of the 20th of the following month. This reporting system must be done electronically. The only administrative obligation of the final income tax of MSMEs is carried out independently by the taxpayer, to ensure the implementation of public policies, adequate facility resources must also be owned by the taxpayer.

The same obstacle was also expressed by Arifani & Anta Kusuma (2021), Rahmawati & Apriliasari (2021), Wijaya & Buana, (2021) and Anta Kusuma & Simanungkalit (2022). It seems that this obstacle is a universal obstacle faced by KPP-KPP in implementing this tax incentive inseparable from the type of tax incentive. Even so, Mrs. B admitted that KPP will always try to help taxpayers who are constrained by this as much as possible.

From the answers given by the informant and the results of observations at the South Badung Pratama KPP, it can be concluded that in the element of adequate facility resources, the facilities that support the implementation of the final income tax incentive for MSMEs in KPP Pratama Badung Selatan are quite adequate, but this element is an obstacle for some taxpayers who are not tech-savvy.

b. Disposition

Disposition means that in addition to knowing what to do, policy implementers must also have the ability to implement policies (Sutmasa, 2021; Sadhana, 2011). In addition, according to Sadhana (2011) the attitude of policy implementers will be influenced by their views on policies and their influence on their own interests. Therefore, there are two variables in the disposition, namely the appointment of bureaucrats and additional incentives that affect how the disposition element is carried out (Sutmasa, 2021).

1) Appointment of Bureaucrats

The results of interviews with informants showed that the appointment of officers at KPP Pratama Badung Selatan generally followed the resource standards regulated in the DJP regulations. With a specific guideline like this, the quality and knowledge of the officers will achieve alignment.

2) Additional Incentives

Additional incentives can be provided with the aim that the officer's personal interests are accommodated so that the officer's perception of the policy will be better. In general, the additional incentives provided can be in financial or non-financial form. Financial incentives such as bonus money, commissions, overtime and so on while non-financial ones for example such as giving self-development courses, educational scholarships, training.

The results of interviews with the two informants showed that incentives such as overtime pay for KPP Pratama Badung Selatan officers were regulated in accordance with existing regulations for Civil Servants. But there are no special incentives because of the pandemic. However, overall it can be seen that the rights of officers are already protected in the regulation, that way the officer's perception of the policy will also be better.

d. Bureaucratic Structure

Government agencies are built in a hierarchical chain bound through regulations. This is done because to run a government, a system is needed in which there are parties who regulate and make decisions, implement and supervise. Similar to a public policy, its implementation requires the involvement of many parties. Without an efficient bureaucratic structure, waste of resources, chaos and confusion can occur which later boils down to ineffective implementation of policies. The rational bureaucratic structure can be in the form of SOPs that are clear and easy to understand and easy to implement by all parties effectively and efficiently.

The results of interviews with informants showed that SOPs related to tax incentives were present in the form of instructions for the implementation of PMK issued by the DJP. Regarding how the effectiveness and efficiency of the implementation instructions refer to their ease and simplicity, Mr. A and Mrs. B explained that regardless of the ease of simplicity, understanding the implementation instructions is an obligation for the officer.

According to Mrs. B, an all-online administrative system should make it easier for KPP, because there are fewer KPP tasks because taxpayers are more independent in their self-assessment. From the taxpayer side, Mrs. B revealed that the ease and simplicity of administration by utilizing technology slightly brings obstacles for taxpayers.

From the results of interviews that have been conducted on the elements of this bureaucratic structure, it can be concluded that from the side of the KPP Pratama Badung Selatan, the existing bureaucratic structure has been able to realize the implementation of the final income tax incentive for MSMEs properly. However, from the taxpayer side, the simplicity and ease of bureaucracy programs carried out through electronic services are less in favor of taxpayers who lack understanding of technology.

2. Obstacles in the MSME Final Income Tax Incentive Implementation at KPP Pratama Badung Selatan

In the G. Edwards III model four factors that precondition the effectiveness of a public policy can also turn into obstacles if one of the conditions of the four elements is not met (Sadhana, 2011). The four factors include elements of communication, resources, disposition and bureaucratic structure. The obstacles faced by KPP Pratama Badung Selatan during the implementation of the final income tax incentive for MSMEs are three, including:

- a. The obstacles on the DJP online facilities whose servers are down or heavy traffic due to insufficient server capacity and taxpayers who tend to report at deadline times.
- b. The obstacles on the IT facility resources and the taxpayer's inadequacy of knowledge of IT.
- c. The obstacles on the awareness and personal will of taxpayers.

Conclusion

1. The Effectiveness of the Final Income Tax Incentive for MSMEs Implementation at KPP Pratama Badung Selatan

² The implementation of the final income tax incentive for MSMEs in KPP Pratama in South Badung has been running quite effectively. Transmission indicators in communication elements have been met and run quite effectively, while indicators of clarity and consistency in communication elements have been fulfilled and implemented properly. Staff resources, information and supporting facilities are sufficient. Indicators of the appointment of bureaucrats and additional incentives in the element of disposition are sufficient. And the administrative bureaucracy in the elements of the bureaucratic structure is clear and adequate

2 Obstacles in the MSME Final Income Tax Incentive Implementation at KPP Pratama Badung Selatan

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