

**Implementation of Income Tax Incentive Policy Article 21 Borne by the
Government (Dtp) at the Tax Service Office of the South Jakarta Dj
Regional Office I**

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Received : August 20, 2023

Accepted : September 13, 2023

Published : October 23, 2023

Citation: Rismawati, E. (2023).
Implementation of Income Tax Incentive
Policy Article 21 Borne by the Government
(Dtp) at the South Jakarta Dj Regional Tax
Service Office I. *Politeia : Journal of Public
Administration and Political Science and
International Relations*, 1(1), 57-82

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. If it is associated with the policy implementation model introduced by Donald Van Meter and Carl Van Horn, the Income Tax Incentive Policy of Article 21 Borne by the Government (DTP) has been successful because of the elements of standard and policy objectives, resources, inter-organizational relationships, characteristics of implementing agents, social conditions, politically and economically, the disposition of the Implementer was quite good and supported the implementation of this tax incentive. The obstacles faced during the implementation of this policy, in the form of systems, inadequate information, continue to be improved by policy implementers in line with the implementation of this tax incentive policy so that the success of this tax incentive policy can be achieved.

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



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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, when the Corona Virus Disease 2019 (Covid-19) pandemic became more widespread, state revenue has decreased and has greatly affected the national economy.

Below is presented tax revenue data based on data from the Directorate General of Taxes (DJP) from 2018 to 2021 as follows:

Table 1 Tax Revenue Data from 2018 to 2021

Year	Revenue Target (Rp)	Realized Revenue (Rp)
2018	1,424 Trillion	1,315.9 Trillion
2019	1,577.6 Trillion	1,332.1 Trillion
2020	1,198.82 Trillion	1,069.98 Trillion
2021	1,229.6 Trillion	1,277.5 Trillion

From the data described above, the realization of tax revenues which was far from the tax revenue target occurred in 2019 in line with the start of the Corona Virus Disease 2019 (Covid-19) pandemic in Indonesia. In 2021, the tax revenue target will be lowered, but several government programs, including tax reform, will continue to be promoted. This is one of the factors that results in the realization of tax revenues being able to reach the tax revenue target.

The Corona Virus Disease 2019 (Covid-19) pandemic that has hit the world has had a major impact on health, social and economic problems. And not only in the world, the impact of the 2019 Corona Virus Disease (Covid-19) pandemic is also being experienced in Indonesia.

The spread of Corona Virus Disease 2019 (Covid-19) which has occurred in Indonesia has immediately had a negative impact on all economic activities in Indonesia. The Indonesian government has designated this condition as a non-natural national level disaster, through Presidential Decree of the Republic of Indonesia Number 12 of 2020.

The Corona Virus Disease 2019 (Covid-19) pandemic has resulted in a decline in national economic resilience where there has been significant evaluation and deregulation. One thing that can support the national economy is the tax sector (Aqmarina, 2020).

As a result of the 2019 Corona Virus Disease (Covid-19) pandemic, the government as policy maker provided several economic stimuli to be able to balance the domino effect on the impact of the 2019 Corona Virus Disease (Covid-19) pandemic (Heriyanto & Sari, 2021)

The government has issued policies that are considered important, such as government regulations in lieu of law (Perpu) due to the crisis, Presidential Regulations, and related Ministerial Regulations to provide economic stimulus to face the impact of the Corona Virus Disease 2019 (Covid-19) pandemic, including monetary policy and fiscal. One of the fiscal policies is incentives in the field of taxation.

Taxes are essentially a force for state revenues (budgetary) to finance state expenses, but when the government takes action to save the national economy, taxes can function as a regulator to achieve certain government goals.

The Corona Virus Disease 2019 (Covid-19) pandemic which has hit all countries, including Indonesia, has caused the government to issue a lockdown policy which has been implemented by Indonesia to overcome the increasingly widespread spread, which has had a huge impact on the economy in Indonesia. Many companies and business owners rack their brains to keep their business running. One way is to lay off workers or cut employee salaries. According to data from the Ministry of Manpower reported by Kompas.com, as of July 31 2020, the number of workers who were laid off or laid off reached more than 3.5 million. Currently all parts of the world are facing the Corona Virus Disease 2019 (Covid-19) pandemic, which has been declared a national disaster in Indonesia. So it is necessary to make arrangements to support overcoming the impact of the 2019 Corona Virus Disease (Covid-19) pandemic. Rescue, economic stimulus is needed, which can touch the sectors most affected. This real sector absorbs a lot of workers and we hope that they will be able to survive and not carry out layoffs (termination of employment). The Corona Virus Disease 2019 (Covid-19) pandemic has had an impact on slowing national economic growth, decreasing state revenues, increasing state spending and financing.

The government, which is also having problems with the 2019 Corona Virus Disease (Covid-19) pandemic, also does not want to lose state revenue through taxes. Because taxes are a mandatory contribution from society to the state. Tax payments are a manifestation of the obligations and participation of the community who participate directly and jointly in financing state needs and implementing national development.

The tax revenue target which usually increases, as well as its realization, has been hampered by the 2019 Corona Virus Disease (Covid-19) pandemic. On the one hand, the government needs state revenue through taxes to help deal with the 2019 Corona Virus Disease (Covid-19) pandemic. However, on the other hand, the government also does not want to burden people who are experiencing economic difficulties.

The government continues to try to save health and the national economy, one of which is by providing policies in the form of tax incentives. This is done because the current problems related to the impact of the 2019 Corona Virus Disease (Covid-19) pandemic have massively and significantly slowed down the world economy, including the Indonesian economy (Kartiko, 2020).

The government has made several changes to the policy regarding tax incentives in the midst of the Corona Virus Disease 2019 (Covid-19) Pandemic, especially regarding incentives for Income Tax Article 21 Borne by the Government (DTP) through Minister of Finance Regulation Number 23/PMK.03/2020 replaced by Regulation Minister of Finance Number 44/PMK.03/2020 was then changed to Minister of Finance Regulation Number 86/PMK.03/2020 concerning Tax Incentives for Taxpayers Affected by the 2019 Corona Virus Disease Pandemic. In 2021, there will be an overhaul again with Minister of Finance Regulation Number 9 /PMK.03/2021 concerning Tax Incentives for Taxpayers Affected by the 2019 Corona Virus Disease Pandemic. And the last one is Minister of Finance Regulation Number 82/PMK.03/2021 concerning Tax Incentives for Taxpayers Affected by the 2019 Corona Virus Disease Pandemic. Where the Article 21 Government Borne Income Tax (DTP) incentive facility ends in December 2021 (Priyatin & Rahmi, n.d.).

The government has issued several fiscal stimulus packages, including a fiscal stimulus package in terms of relaxing Income Tax (PPh), namely income tax article 21 for employees who are greatly affected.

The fiscal stimulus in the relaxation of PPh Article 21 only applies to the income of workers or employees with certain criteria that have been determined through the policy regarding tax incentives in the midst of the Corona Virus Disease 2019 (Covid-19) Pandemic in the Minister of Finance Regulation.

Employees with certain criteria are regulated by Minister of Finance Regulations, where the latest Minister of Finance Regulation Number 82/PMK.03/2021 concerning Tax Incentives for Taxpayers Affected by the 2019 Corona Virus Disease Pandemic is as follows:

1. Receive or obtain income from an Employer, which has a Business Field Classification (KLU) code in accordance with the Minister of Finance Regulation concerning Tax Incentives for Taxpayers Affected by the 2019 Corona Virus Disease Pandemic.
2. Have a Taxpayer Identification Number (NPWP).
3. 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).

The provisions for employers who can obtain PPh Article 21 incentive facilities borne by the Government (DTP) are as follows:

1. The classification of business fields listed and reported by employers in the 2018 Annual Income Tax Notification Letter is in accordance with the Minister of Finance Regulation concerning Tax Incentives for Taxpayers Affected by the 2019 Corona Virus Disease Pandemic.
2. PPh Article 21 borne by the government must be paid in cash by the employer when paying income to employees, including in the case of the employer providing PPh Article 21 benefits or covering PPh Article 21 to employees.
3. Employers submit written notification of the utilization of PPh Article 21 borne by the Government incentives to the head of the KPP where the employer is registered.
4. Employers must submit a report on the realization of PPh Article 21 Borne by the Government to the head of the KPP where the employer is registered using the applicable form along with a Tax Payment Letter or a printout of the billing code.

The policy of providing incentives for PPh Article 21 borne by the Government (DTP), has the aim of the government, especially the Directorate General of Taxes (DJP), one of which is to attract the attention of Individual Taxpayers to comply with reporting the Individual Taxpayer's Income Tax SPT (Zahna, 2022). Income Tax Article 21 Borne by the Government received by employees from their employers is not counted as income subject to tax. However, in this case, the Directorate General of Taxes (DJP) urges employees who receive incentives for PPh Article 21 Borne by the Government to report PPh Article 21 Borne to the Government in the Individual Taxpayer's Income Tax SPT for the portion of income that is not included in the tax object.

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 2019 Corona Virus Disease (Covid-19) pandemic 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 2019 Corona Virus Disease (Covid-19) pandemic.

The fiscal stimulus in the form of PPh Article 21 incentives provided is expected to be in line with the government's objectives, where the implications of providing PPh Article 21 incentives for these workers are as follows:

1. Increasing income for workers during the policy period, because the taxes owed by workers are now fully borne by the Government, and if borne by employers, the PPh Article 21 tax incentives must be paid to workers;
2. 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.

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).

Apart from helping the community's economy, the government is providing fiscal stimulus in the hope that compliance in tax reporting will continue to increase. Based on data from the Directorate General of Taxes (DJP), Taxpayer compliance data from 2018 to 2021 is as follows(Wildan, 2022):

Table 2 Taxpayer Compliance Data from 2018 to 2021

Year	Mandatory Amount Tax	Number of Taxpayers Reporting SPT	Ratio Obedience
2018	17.6 Million	12.5 Million	71,10 %
2019	18.3 Million	13.3 Million	73,06 %
2020	19 Million	14.7 Million	77,63 %
2021	19 Million	15.97 Million	84 %

Public Policy Implementation

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." He also added that to implement public policy, there are two steps available, namely: implementing it directly in the form of a program or through the formulation of derivative policies or derivatives of said public policy. In general it can be described as follows:

Figure 1 Sequence of Policy Implementation



Policy implementation is the most difficult thing, because here problems arise that are not found in the concept in the field. Apart from that, the main threat is regarding implementation consistency.

Policy implementation indicators are defined as quantitative and/or qualitative measures that describe the level of achievement of a predetermined target or objective. Therefore, policy implementation indicators must be something that will be measured and calculated and used as a basis for assessing and viewing the level of performance of a program implemented by a work unit.

Policy implementation indicators according to Rondineli and Cheema (1983:28) quoted from Purwanto and Sulistyastuti (2012:90) identify four factors that influence implementation performance, namely:

1. Environmental conditions
2. Relationships between Organizations
3. Resource
4. Character of the implementing institution

Income Tax (PPh)

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 obligations begin or end in the tax year.

Types of Income Tax (PPh)

Income tax is divided into several types, the types of income tax that apply in Indonesia include the following:

- a) Income Tax Article 21

Income Tax Article 21 is a tax on income in the form of salaries, wages, honorarium, allowances and other payments in any name and in any form in connection with work or position, services and activities carried out by individuals subject to domestic taxation.

b) Income Tax Article 22

Income Tax Article 22 is a tax imposed on certain business entities, both government-owned and private, which carry out export, import and re-import trading activities.

c) Income Tax Article 23

Income Tax Article 23 is a tax imposed on income from capital, rendering of services, or gifts and awards, other than those which have been deducted by Income Tax Article 21.

d) Income Tax Article 24

Income Tax Article 24 is a tax regulation for taxpayers to utilize their tax credits abroad, to reduce the value of tax owed in Indonesia.

e) Income Tax Article 25

Income Tax Article 25 is an income tax whose payment can be made using an installment system to make it easier for taxpayers.

f) Income Tax Article 29

Income Tax Article 29 is underpaid Income Tax which is usually stated in the Annual SPT.

g) Income Tax Article 4 paragraph (2) or final

Income Tax Article 4 paragraph 2 or also called Final Income Tax is an income tax imposed on several types of income earned and the tax deduction is final and cannot be credited with the income tax payable.

Income Tax (PPh) Article 21

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.

Employee Article 21 Income Tax Calculation Method

The calculation method used to apply PPh Article 21 from employee salaries will affect the amount of income that the employee will receive. The three methods for calculating income tax (PPh) Article 21 from the salary that employees will receive are as follows:

1. 'Net' Method (Net Salary with Tax Borne by Company)
2. 'Gross' Method (Gross Salary Without Tax Benefits)

Tax Incentives

The following are several tax incentives that have been issued by the government in response to the conditions resulting from the COVID-19 pandemic, including the following:

1. PMK Number 23/PMK.03/2020 concerning Tax Incentives for Taxpayers Affected by the Corona Virus Outbreak (has been revoked and replaced with PMK Number 44/PMK.03/2020 concerning Tax Incentives for Taxpayers Affected by the 2019 Corona Virus Disease Pandemic)
2. Perpu No. 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the Corona Virus Disease 2019 (COVID-19) Pandemic and/or in the Context of Facing Threats that Endanger the National Economy and/or Financial System Stability (has been stipulated as Law of the Republic of Indonesia Number 2 of 2020 concerning the Determination of Perppu Number 1 of 2020 to Become Law).
3. PMK Number 28/PMK.03/2020 concerning Providing Tax Facilities for Goods and Services Required in the Context of Handling the 2019 Corona Virus Disease Pandemic for Incentive Recipient Subjects.
 - a) Government agencies/agencies, both central and regional, appointed to handle the COVID-19 pandemic
 - b) Hospital designated as a referral hospital for treating COVID-19 pandemic patients
 - c) Other Parties appointed by Government Agencies/Agencies or Hospitals to assist in handling the COVID-19 pandemic
4. PMK Number 44/PMK.03/2020 concerning Tax Incentives for Taxpayers Affected by the 2019 Corona Virus Disease Pandemic (has been revoked and replaced with Minister of Finance Regulation Number 86/PMK.03/2020 concerning Tax Incentives for Taxpayers Affected by the 2019 Corona Virus Disease Pandemic)
5. Law of the Republic of Indonesia Number 2 of 2020 concerning the Determination of Perppu Number 1 of 2020 into Law. Forms of Incentives in the Field of Taxation

Income Tax Incentive Article 21 (PPh Article 21) is borne by the Government

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.

METHOD

This research uses a qualitative approach. This qualitative approach was chosen because this research did not use mathematical, statistical or computer models(Sugiyono, n.d.). The research process begins with developing basic assumptions and rules of thinking that will be used in the research(Pandoyo, 2018).

They inform

The informant selection technique is 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.

Table 3 Research Informants

They inform	Code
Mr. Rahmat Hidayat KPP Madya Dua South Jakarta I (Tax Counselor Section)	If 1
Mr Heri Nugroho KPP Madya Dua South Jakarta I (Tax Counselor Section)	If 2
Mr. Galang Mara SK KPP Pratama Jakarta Setiabudi Dua (Account Representative)	If 3
Mr Riza Mahendra KPP Pratama Jakarta Setiabudi Dua (Account Representative)	If 4
Mr. Raditya Putra Kusuma KPP Pratama Jakarta Mampang Prapatan (Account Representative)	If 5
Mheryastiti's mother KPP Pratama Jakarta Mampang Prapatan (Account Representative)	If 6
Mr Ahmad Ramdani Taxpayers (Tax Division of Companies Registered with the KPP South Jakarta DJP regional office area I)	If 7
Mr. Rangga Ananta Maheswari Taxpayers (Tax Division of Companies Registered with the KPP South Jakarta DJP regional office area I)	If 8
Mr Rizky Fauzi Taxpayers (Tax Division of Companies Registered with the KPP South Jakarta DJP regional office area I)	If 9
Mrs. Rochmawati Taxpayers (Tax Division of Companies Registered with the KPP	If 10

South Jakarta DJP regional office area I)	
Mr. Handoko Rizky Taxpayers (Tax Division of Companies Registered with the KPP South Jakarta DJP regional office area I)	If 11
Mr Defri Berliyansyah Taxpayers (Tax Division of Companies Registered with the KPP South Jakarta DJP regional office area I)	If 12

RESULT AND DISCUSSION

1. 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:

- 1) Policy standards and targets
- 2) Resource
- 3) Interorganizational relationships
- 4) Characteristics of implementing agents
- 5) Social, political and economic conditions
- 6) 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 the turnover of 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 with incomes 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 Article 21 Government Borne Income Tax Incentive Policy (DTP), namely as follows:

Table 4 Data on Taxpayers Who Utilize the Income Tax Incentive Policy Article 21 Borne by the Government (DTP) at the Research Location

No.	Information	Amount
1	KPP Madya Dua South Jakarta I	795
2	KPP Pratama Jakarta Setiabudi Dua	539
3	KPP Pratama Jakarta Mampang Prapatan	600

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.

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

- 1) Receive or obtain income from an Employer, which has a Business Field Classification (KLU) code in accordance with the applicable Minister of Finance Regulations.
- 2) Have a Taxpayer Identification Number (NPWP).
- 3) 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 an application for utilizing the incentive through certain channels on the www.pajak.go.id page using the format according to the example as listed. in the attachment is a sample notification letter for the use of Government Borne Income Tax Article 21 incentives (DTP) which is 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:

- 1) Employers must submit a report on the realization of PPh Article 21 Borne by the Government (DTP) through certain channels on the page 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 Minister of Finance.
- 2) The employer must make a Tax Payment Letter or print out the billing code which is stamped or written "PPh Article 21 BORNE BY THE GOVERNMENT EX PMK NUMBER .../PMK.03/..." in the description column of the payment of the Tax Payment Letter or the description column of the application for making a billing code for PPh Article 21 Covered by the Government (DTP).
- 3) 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.
- 4) 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.
- 5) 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).

To analyze the implementation of the Income Tax Incentive Policy Article 21 Borne by the Government (DTP), the author conducted interviews using the following indicators: Indicators:

1. Policy standards and targets:

Table 5 Question 1 and Answers

They inform	Informant Questions and Answers	Literally
	is According to Mr./Mrs./Sdr there is standar Implementation d procedure in n Incentive Policy Tax Income Article 21 Borne by the Government (DTP)?	
If 1	Standard procedures already exist which are mandatory Tax who have condition apply first in the DJP account <i>Online</i> , when fulfilling KLU will be accepted if not fulfilled will be rejected.	Standard procedure Already stated in Rules Minister Finance (PMK).
If 2	This incentive already has clear rules, There is already a PMK which is continuously updated.	Standard procedure Already stated in Rules Minister Finance (PMK).
If 3	Regarding the standard procedures of our language more to the terms and obligations of WP who take advantage of this incentive. About In this case, there is already a PMK. From The PMK already has conditions, obligations, clear procedures.	Standard procedure Already stated in Rules Minister Finance (PMK).
If 4	There is. Because every rule has SOPs that must be implemented or avoided. This rule is through PMK DTP.	Standard procedure Already stated

		in Rules Minister Finance (PMK) .
If 5	There is.	There is.
If 6	There is of course due to determination This Covid incentive has many rules. Where is the incentive for PPh Article 21 determined there is PMK 9 of 2021 std. PMK 82 years old 2021 which is PPh Article 21 DTP given to officer that earn income from work which is one of 1989 KLU but not everyone can have to have NPWP, gross wages that are steady and regular income under 200 million a year.	Standard procedure Already stated in Rules Minister Finance (PMK) .
If 7	At first we knew little information because there has been no socialization from the KPP but as it progresses new time the KPP held socialization.	Socialization from parties KPP done after implementation walk.
If 8	Know.	Know.
If 9	Most know.	Know.
If 10	Initially there was little information from the DJP just information from tax friends, then look for that information from social media.	Information from media social.
If 11	I understand and know enough because it has been socialized by the KPP.	Socialization from KPP Already carried out.
If 12	I know enough.	Know.

Summary	Income Tax Article 21 incentive policy is borne by the Government (DTP) is clearly stated in the Ministerial Regulation Finance (PMK) issued. In the PMK, explained the standard procedures from the start how to apply to get take advantage of this policy, its terms, and obligations that must be fulfilled for implementation this policy can be utilized. Service Office Tax, in this case, has conducted outreach to Thi Taxpayers regarding policy s, but socialization
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In order to understand the results of this research, the author will discuss the indicators that the author uses to analyze the implementation of the Government Borne Income Tax Article 21 (DTP) incentive policy as follows:

1. Policy standards and targets

Policy standards and targets are the things that are the measurements to be achieved by a program or policy. Policy standards and targets must be clear, measurable so that it is easy to realize them. If it is not clear and measurable, it will be difficult to realize the policy.

From the answers to the questions that the author conveyed to all informants, it can be concluded that 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.

Implementation of the Income Tax Incentive Policy Article 21 Borne by the Government (DTP) in terms of Standard and Policy Target indicators is clear and measurable because there are clear regulations issued by the government through a Minister of Finance Regulation. With clear and measurable policy standards and targets, this policy is easy to implement and runs well.

The results of this research confirm previous research conducted by Rizka Zahrotul Zahna (2022) that the government policy in providing incentives for PPh Article 21 borne by the government is a positive policy towards the community, in this case workers, issued by the government to overcome difficulties from the impact of the pandemic covid-19. The results of this research are

also in line with the results of previous research conducted by Nuke Nur Priyatin and Notika Rahmi (2022) where the research results show that the SOP (Standard Operational Procedure) in implementing the income tax incentive policy article 21 is quite good from the SOP (Standard) aspect. Operational Procedure).

2. Resource

Policy implementation requires resource support, both human and non-human resources. Success in the implementation process really depends on the extent to which these resources can be utilized properly. Availability of resources will facilitate the success of policy implementation. These resources will support effective policy implementation.

From the answers to the questions that the author conveyed to all informants, it can be concluded that the Human Resources needed to be able to implement the Income Tax Incentive Policy Article 21 Borne by the Government (DTP) are divided into two parties, namely the party providing the incentives, namely the Directorate General of Taxes (DJP) where the Office Tax Services (KPP) as a party in supervision, providing consultations for Taxpayers. 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.

Implementation of the Government Borne Income Tax Incentive Policy Article 21 (DTP) in terms of the Resource indicator is sufficient and meets the criteria because Human Resources have been provided with sufficient training and Non-Human Resources, in this case information, application systems, have been continuously updated as time goes by. implementation of incentive policies.

With the availability of adequate resources that meet these criteria, it will facilitate the successful implementation of the Government Borne Income Tax Article 21 (DTP) incentive policy. The results of this research are in line with the results of previous research conducted by Nuke Nur Priyatin and Notika Rahmi (2022) where HR at the Tax Service Office has provided training for staff and technical guidance to improve the quality of its resources and in terms of facilities and infrastructure such as buildings, parking lots, computer printers and other equipment to support the successful implementation of this policy are good.

3. Interorganizational Relations

Policy implementation requires institutional mechanisms and procedures that regulate communication patterns between organizations from the highest authority to the lowest to achieve the success of a policy. Inter-organizational relations, in carrying out the implementation of a program or policy, sometimes involve other agencies, therefore support and coordination with several agencies is needed so that the program or policy runs smoothly.

From the answers to the questions that the author conveyed to all informants, it can be concluded that 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.

Implementation of the Income Tax Incentive Policy Article 21 Borne by the Government (DTP) in terms of indicators. Relations between organizations are running quite well because the policy makers, policy implementers, policy users, coordinate with each other through continuous and multi-level socialization so that delivery information and understanding of information regarding the use of this policy is going well.

The results of this research are in line with the results of previous research conducted by Nuke Nur Priyatin and Notika Rahmi (2022) where coordination with communication is quite good, but there are still obstacles in its implementation. Coordination related to Communication includes 3 dimensions, namely the transmission dimension (method of delivery), the Clarity dimension (clarity) and the Consistency dimension (consistency). The socialization carried out by tax officers is quite good, where socialization has been carried out in various ways, both directly and indirectly.

4. Characteristics of implementing agents

The characteristics of implementing agents include organizational characteristics that will determine the success or failure of a policy program. These characteristics include competence, size of agency staff, legislative and executive support, organizational strength, degree of openness of communication with external parties and policy-making bodies. The characteristics of implementing agents/implementors also include the bureaucratic structure, the norms and relationship patterns that occur, and how much support the bureaucratic organizational structure has in implementing a program or policy.

From the answers to the questions that the author conveyed to all informants, it can be concluded that the bureaucratic structure in the Implementation of 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.

Implementation of the Income Tax Incentive Policy Article 21 Borne by the Government (DTP) in terms of the characteristics of implementing agents is quite good because even though this policy program is the first, knowledge regarding the calculations is not that difficult and is easy to understand. So it doesn't require a complicated bureaucratic structure but is quite simple. The Tax Service Office already has an employee code of ethics that adheres to the norms of the Ministry of Finance, and the relationship pattern is running well with continuous outreach, providing employees at the Tax Service Office who are ready to receive consultations from Taxpayers.

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 bureaucratic structure that plays a role in this tax incentive policy is the implementer and AR (Account Representative). The head of the office has assigned implementers and AR (Account Representatives) to convey information regarding incentives to taxpayers, the implementation of the bureaucratic structure is in accordance with existing regulations. When regulations come down from the government, the Directorate General of Taxes has implementing regulations, the KPP uses these regulations

5. Social, political and economic conditions

Economic, social and political conditions include the environment that can support the successful implementation of a program or policy. The environment in question is the extent to which the external environment contributes to the success of public policies that have been established. Environmental variables that influence the implementation of policy programs include the economic resources of the implementing organization, the nature of public opinion, support from political elites, the role of interest groups and private agencies in supporting the success of policy programs.

From the answers to the questions that the author conveyed to all informants, it can be concluded that there are groups with an interest in the Implementation of the Income Tax Incentive Policy Article 21 Borne by the Government (DTP), namely 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 Income Tax Incentive Policy Article 21 Borne by the Government (DTP) is quite high because this tax incentive policy can help the community's economy through additional income from PPh Article 21 which is usually deducted by the employer so that it is not 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).

Implementation of the Income Tax Incentive Policy Article 21 Borne by the Government (DTP) in terms of indicators. Social, political and economic conditions are quite good, with support from several parties who support the success of this policy. This policy is the right policy issued by the government when the Covid-19 pandemic spread widely in Indonesia where the wheels of the economy were shaken. By issuing this incentive policy, the government has indirectly helped economic recovery, especially for employees affected by the Covid-19 pandemic, by increasing income from PPh Article 21 which is borne by the government so that it can maintain people's purchasing power, which will later help entrepreneurs to maintain their business activities. .

The results of this research confirm previous research conducted by Rizka Zahrotul Zahna (2022) that the positive impacts or implications of providing PPh 21 incentives to workers are: 1) Increased income for workers during the policy period; 2) With additional income, it can help workers maintain their purchasing power so they are able to face the economic impact of the Covid-19 pandemic(Christian et al., 2019).

6. Disposition implementer

The implementer's disposition is the perception of the implementer in the organization where the policy program is implemented. This can change attitudes of rejecting, neutral and accepting regarding personal value systems, loyalty, personal interests and so on.

From the answers to the questions that the author conveyed to all informants, it can be concluded that the implementers' response to the Income Tax Incentive Policy Article 21 Borne by the Government (DTP) was quite good and supported 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.

7. Inhibitory Entity

In every policy implementation, in general there will be several obstacles that result in the implementation of the policy being not optimal. The dominant factors influencing these obstacles are internal and external obstacles such as inadequate resources, lack of communication and lack of coordination.

From the answers to the questions that the author conveyed to all informants, it can be concluded that there are several obstacles in implementing the Income Tax Incentive Policy Article 21 Borne by the Government (DTP) which are as follows:

8. Driving Entity

influencing these obstacles is due to internal and external obstacles such as inadequate resources, lack of communication and lack of coordination.

From the answers to the questions that the author conveyed to all informants, it can be concluded that there are several obstacles in implementing the Income Tax Incentive Policy Article 21 Borne by the Government (DTP) which are as follows

From the answers to the questions that the author conveyed to all informants, it can be concluded that there are several efforts made to overcome obstacles in implementing the Income Tax Incentive Policy Article 21 Borne by the Government (DTP) which are as follows:

- a. 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.
- b. 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.
- c. 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.
- d. 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.

- e. 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.
- f. 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.

The results of this research are in line with the results of previous research conducted by Nuke Nur Priyatin and Notika Rahmi (2022) where efforts were made to implement the income tax incentive policy article 21 borne by the government during the Covid-19 pandemic. In terms of communication, tax officers can carry out socialization continuously to its taxpayers. And in terms of disposition, we must assign tax officials to be more stringent in tax audits of taxpayers.

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), as follows:

1. 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.
2. 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.
3. 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.

From the conclusions of the research results above, the author provides the following suggestions:

1. Practical Advice

- a. Increasing the capability of Human Resources and technology to face obstacles to policy implementation.
- b. Collaboration with several related agencies, both government and private agencies, to support the successful implementation of policies.

2. Policy Advice

The Indonesian government needs to formulate rules for each policy that are clear and easy to understand.

3. Theoretical Suggestions

The implementation of each policy can be understood by the policy implementer while still paying attention to the factors that can influence the success of implementing the policy to minimize the obstacles that will be faced.

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