ABSTRAK

Pelaporan insentif pajak selama wabah COVID-19 pada WPOP dengan menggunakan *e-Reporting.* Pandemi COVID-19berdampak bagi perekonomian wajib pajak orang pribadi. Peringanan pemungutan pajak bagi wajib pajak orang pribadi yang terdampak COVID-19. Berdasarkan PMK No.3/2022 pemberian insentif diprioritaskan pada wajib pajak yang membutuhkan dukungan pemulihan. Pada tahun 2020 terdapat fitur baru dariDJP *Online* yang merupakan aplikasi penyampaian laporan realisasi pemanfaatan insentif pajak COVID-19 yaitu *e-Reporting.* Penelitian dilakukan dengan metode deskriptif kualitatif yang menggambarkan, menjelaskan, atau meringkaskan laporan insentif pajak selama fenomena COVID-19 melalui data dari Kantor konsultan pajak ATTAX Indonesia. Data berupa sampling perhitungan PPh Final DTP Ibu X, *microsoft excel* pelaporan PPh Final DTP Ibu X, bukti penerimaan surat Ibu X, dan juga kode *billing* PPh Final DTP Ibu X. Gambaran pelaporan insentif pajak menggunakan *e-Reporting* diawali dengan mengaktifkan fitur *e-Reporting* pada profil akun DJP *Online*. Laporkan insentif pajak anda denganpilih menu layanan, klik menu insentif perpajakan yang akan dilapor, pilih kode 13 berupa PPh Final DTP. Pilih *file microsoft excel* yang telah diunduh dan diisi sebelumnya dengan format yang telah disediakan oleh DJP *Online*. Kemudian unggah *file microsoft excel* tersebut, jika berhasil terunggah Anda dapat mengunduh *file* Bukti Penerimaan Surat (BPS) sebagai bukti pelaporan realisasinya. Anda dapat membuatkan kode *billing* dari pelaporan tersebut dengan mencantumkan 'PPh Final Ditanggung Pemerintah Eks PMK Nomor 03/PMK.03.2022' pada uraian kode *billing* tersebut, klik buat kode *billing* dan masukkan kode keamanannya, dan klik cetak untuk mendapatkan cetakan kode *billing* tersebut. Pelaporan insentif pajak selama wabah COVID-19 pada wajib pajak orang pribadi telah dilaporkan menggunakan fitur *e-Reporting*.

Kata Kunci: pajak, keringanan pajak COVID-19, *e-Reporting*.

ABSTRACT

Reporting tax incentives during the COVID-19 outbreak on WPOP using e-Reporting.The COVID pandemic has an impact on the economy of individual taxpayers.Reduction of tax collection for individual taxpayers affected by COVID-19.Based on PMK No. 3/2022, the provision of incentives is prioritized for taxpayers who need recovery support.In 2020, there is a new feature from DJP Online which is an application for submitting reports on the realization of the use of COVID-19 tax incentives, namely e-Reporting.The study was conducted using a qualitative descriptive method that describes, explains, or summarizes tax incentive reports during the COVID-19 phenomenon through data from the Tax consulting office ATTAX Indonesia.The data is in the form of a sampling of the PPh Final DTP Mrs X calculation, microsoft excel reporting of Mrs X PPh Final DTP, proof of receipt of Mrs X letter, and also the billing code for Mrs XPPhFinal DTP.An overview of tax incentive reporting using e-Reporting begins with activating the e-Reporting feature on the DJP Online account profile.Report your tax incentives by selecting the service menu, clicking the tax incentive menu to be reported, selecting code 13 in the form of PPh Final DTP.Select the microsoft excel file that has been downloaded and pre-filled with the format provided by DJP Online.Then upload the microsoft excel file, if it is successfully uploaded you can download the Proof of Letter Receipt (BPS) file as proof of reporting its realization.You can generate a billing code from the report by including 'Final Income Tax borne by the Government of Eks PMK Number 03/PMK.03.2022' in the description of the billing code, click create billing code and enter the security code, and click print to get a printout of the billing code.Reporting of tax incentives during the COVID-19 outbreak on individual taxpayers has been reported using the e-Reporting feature.

Keywords: tax, remission tax COVID-19, e-Reporting.