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### Analysis of Changes in the Stipulation of the Employment Creation Law on Taxation Laws

Abd Rohman Taufiq<sup>1)</sup>, Siami Sinta Romadhini<sup>2)</sup>

<sup>1,2)</sup> Universitas PGRI Madiun

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Corresponding author:

Siami Sinta Romadhini

E-mail:

siamisinta.r@gmail.com

#### ABSTRACT

This study aims to determine the changes in taxation legislation based on the determination of the work copyright law in 2021. This study uses a literature review study method with a normative juridical approach. The object of the research was the Danny Darusslam Tax Center. The data source used is secondary data. Technical analysis of data by using a matrix of changes in income tax laws. The results of the study explain that the Job Creation Act was passed to help the country's economic recovery by simplifying, synchronizing and trimming laws and regulations, especially in the field of taxation in order to attract investors. In addition, the Job Creation Law to increase investment funding is regulated in Law Number 2 of 2020, encouraging taxpayer compliance and voluntary payment, increasing legal certainty, and creating justice by taxing electronic transactions.

#### INTRODUCTION

Taxes in the State are used as the largest source of revenue after oil and gas in an effort to cover state expenditures, as payable in the State Revenue and Expenditure Budget each year. The tax revenue budget is always increasing. Law Number 28 of 2007 concerning general provisions and taxation procedures explains that tax is a mandatory contribution to the state that is owed which is coercive under the law by not getting compensation and the state needs for public welfare (Anderson & Horacel, 2021).

In relation to Law No. 28/2007, the government is also preparing a work creation bill (RUU Cipta Kerja) using the omnibus law concept. The job creation bill is being prepared by the government to be used as a scheme in an effort to build the economy to invest in Indonesia. The concept of omnibus law is a concept that is used in the statutory system to be able to replace several legal norms in one regulation. In addition, this concept is also used as a mission to cut down some norms that are considered incompatible with the times and are detrimental to the interests of the state. Wrong bill on job creation simplifies licensing, investment requirements, employment, ease of doing business, support for research and innovation, government administration, imposition of sanctions, land acquisition, and economic zones. The Job Creation Bill can also increase the ease of doing business and cut regulations that hinder job creation.

Halfway through the Job Creation Bill, there were revisions including article 2 paragraph 4, article 4 paragraph (1a), (1b), (1c) and (1d), paragraph 3 letter c, and article 4 paragraph (1a), (1b), paragraph 3 letter f, article 26 paragraph (1b) regarding tax reduction (news.co.id). Lower corporate tax rates, lower corporate tax rates for a period of 5 years (Utomo et. at, 208). The decline is related to the

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employment cluster, the taxation cluster and the community empowerment cluster (Prabu et. al., 2020). Of course, this cluster has considered the principles and benefits for all circles, one of the clusters of job creation. It can also increase economic growth and increase trade (Andrian, 2020).

Increased trade in the Job Creation Law, especially in the taxation sector, can provide independence for regional autonomy as well as the determination of tax rates (Alqodri, 2020). With this regulation, local governments can contribute and advance local economic conditions. Therefore, the best solution for the government in the Job Creation Bill in order to advance economic conditions is to analyze the legal regulations in harmony in accordance with the applicable tax rules.

The job creation law or omnibus law, especially in the field of taxation, can provide independence for regional autonomy as well as the determination of tax rates per region, according to this bill the central government regulates regional tax rates nationally and equally (Alqadari, 2020). With the omnibus law legislation, local governments have become more dependent on the central government to carry out regional autonomy and reduce their respective Regional Original Income (PAD) in providing maximum service to the community. Therefore, the best solution that the central government does in making new regulations for the Job Creation Bill in the field of taxation is useful for advancing Indonesia's economic conditions, namely by analyzing statutory regulations in harmony in accordance with applicable tax rules.

The broad and effective method of drafting omnibus law regulations can have a good impact on law in Indonesia (Mayasari, 2020). This work copyright law is a statutory regulation consisting of various subjects that were formed to deviate from some of the norms of these regulations. With this omnibuslaw regulation method, it can shorten the regulatory process for the development of the legal system in general. The enactment of this work copyright law is considered the best solution that will encourage a transparent legal system that runs effectively and efficiently.

Changes in tax rates for large industrial countries during the 1980s could have a positive impact (Klassen & Shackelford, 1998). Changes in subnational tax rates are likely to show similar dependencies. For example, a new selling factor that is raised by competition between countries in order to attract investors. A thorough analysis of subnational corporate interactions should incorporate corporate and tax policy without expecting a response from competing governments.

Increasing tax revenues The government has reformed tax regulations in 2008 which resulted in changes in the tax rate for Corporate Income Tax from 10% to 30% to 28% in 2009, and in 2010 to 25% the current tax rate (Astuti & Aryani, 2017). This tax reform creates incentives for companies to carry out negative earnings management, namely by deferring revenues or accelerating expense recognition one year before the tax rate reduction. But on the other hand the company also has a goal to improve the welfare of shareholders by providing large profits. Giving the profit is also contrary to the tax which is a burden for reducing profits. Therefore, the company applies the principles of corporate governance which is expected to reduce the practice of earnings management and tax management carried out by company managers.

## **MATERIALS AND METHODS**

This study uses a literature review study method with a normative juridical approach. The object of the research was carried out on the website ([www.ddtc.co.id](http://www.ddtc.co.id)) Danny Daruslam Tax Center (DDTC). The data source used is secondary data taken from DDTC. Technical analysis of data using the income tax law change matrix. Substance in increasing investment funding, there are changes in the reduction of corporate income tax rates, corporate income tax for taxpayers, abolition of income tax on dividends, and non-object PPh on the profit share. The framework of thinking used in the research is as follows:

## **RESULTS AND DISCUSSION**

Laws were made to measure big issues and amend several laws that were intended to streamline regulations in terms of numbers, on the other hand omnibus law was made to simplify regulations to make them more targeted. The objectives of the omnibus law are, among others, to resolve conflicting laws and regulations quickly, effectively and efficiently, to equalize government policies both at the central and regional levels to support the investment climate, to facilitate more effective and efficient business licensing, to break the chain of convoluted administrative bureaucracy. convoluted, to improve coordination relations between relevant agencies because it has been regulated in an integrated omnibus law regulation policy, and as a guarantee of legal certainty and protection in policy making (Jatmika, 2020).

The Job Creation Law in the taxation sector has several substances to develop nationally, including increasing investment funding, encouraging taxpayer compliance and paying taxpayers voluntarily, increasing legal certainty, creating justice for the domestic business climate (Directorate General of Taxes, 2020). After that, the compliance of taxpayers and voluntary payers regarding the reduction in regulating changes is found in the relaxation of input tax crediting rights and rearrangements contained in tax administrative sanctions and interest rewards. Meanwhile, to improve the changes contained in the amendments regulating the determination of tax subjects, the imposition of PPh for foreigners, VAT, non-object PPh, tax penalties that have been decided are no longer issued tax assessments, issuance of SPT expires for 5 years, and SPT can be issued to collect compensation. the appropriate interest, the application of one type of administrative sanction, the termination of the examination of preliminary evidence or preliminary evidence and investigation, and the collection of credited input taxes.

The Job Creation Law also formulates creating a fair business climate in the country which regulates the taxation of electronic transactions (the appointment of a platform to collect VAT, and the imposition of taxes on foreign tax subjects on electronic transactions). After that the inclusion of the NIK of buyers who do not have NPWP in the tax invoice (setting the tax invoice for PKP retail traders).

The results of this study used a literature review method with a normative juridical approach. The presentation of this research uses the existing tax laws on the website of the Danny Darusalam Tax Center (DDTC) of Taxation, the website of the Directorate General of Taxes and is supported by articles, journals and books. Data validation has been carried out in the tax regulations that apply to Law Number 2 of 2020, secondary research observations are carried out on the financial statements of manufacturing companies listed on the Indonesia Stock Exchange in 2020. The data analysis used is (1) a comparison of the matrix changes in articles Article 111 of the Law on Income Tax; and (2) adjustment of tax regulations in Law Number 2 of 2020 concerning the stipulation of government regulations in lieu of law number 1/2020 concerning state financial policies and financial stability for handling the COVID-19 pandemic.

Taxes in Indonesia are the largest source of state revenue after oil and gas in the state budget of revenue and expenditure each year. In Law Number 28 of 2007 concerning general provisions and procedures for taxation, it is explained that tax is a mandatory contribution to the state that is owed by force based on the law by not receiving direct compensation and is used for the purposes of the state for the welfare of the community. The Government of the Republic of Indonesia in 2020 has prepared a new draft law, namely the Job Creation Act, which as the law was made to simplify, synchronize and cut regulations as well as efforts to develop the Indonesian economy in the era of the COVID-19 pandemic to attract workers. investors to Indonesia to invest and to create the widest possible employment opportunities for the people of Indonesia

The concept of the work copyright law is also known as the universal sweep law because it is able to replace several legal norms into one regulation. One of the fields of work copyright law is the field of taxation. In the field of taxation, it discusses the ease of doing business cluster for both corporate taxpayers and personal taxpayers. In the ease of doing business cluster, the main objectives for national development are to increase investment funding, to encourage taxpayer compliance and voluntary compliance, to increase legal certainty and to create domestic climate justice. The explanations contained in these objectives are (1) Increasing investment funding: in this substance there is a gradual change in the corporate income tax rate of 22% (in 2020 and 2021) and 20% (in 2022 and so on) (as regulated in Law Number 2/ 2020), a reduction in the Go Public Taxpayer Corporate Income Tax rate (general rate of 3%) (as regulated in Law Number 2/2020). (2) Encouraging taxpayer compliance and voluntary taxpayers; In this substance, it reorganizes the administrative sanctions for taxes and interest payments and the relaxation of the right of crediting input tax for taxable entrepreneurs. (3) Increasing legal certainty: in this substance the determination of individual tax subjects, the issued SPT will be valid for 5 years, and so on. (4) Creating justice in the domestic business climate: in this substance there is a change in the taxation of electronic transactions (as regulated in Law Number 2/2020).

The Law on Job Creation in the field of taxation explains the comparison matrix of changes contained in Article 111 of the Income Tax Law. These changes are contained in Article 2, Article 4 and Article 26. Changes in the rules contained in the income tax law are very important for compliance with paying taxes. The following table changes the regulations to the income tax law as regulated in Article 111 of the income tax law in the 2020 work copyright law:

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