Conference Paper

Post-pandemic Adaptation: Impact and Challenges on Income Tax, Value Added Taxes, and Fiscal Policy

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Abstract.
Covid-19 has impacted various industrial sectors and the decision-making of the Indonesian government. The government's decision also has an impact on the global economy; therefore, tax recipients in Indonesia trading in goods and services nationally and internationally have decreased. This study aims to determine the impact of the Covid-19 pandemic on tax revenues, as well as the need for fiscal incentives in the context of economic recovery. The method used in this study is a descriptive quantitative method using a secondary data analysis approach. Based on the results of the study, the impact of the Covid-19 pandemic has caused a significant decrease in tax revenues, so that after the pandemic, fiscal incentives for income tax and value added tax are still needed to make it easier for business people to get additional economic capabilities that can be used to encourage economic turnover.

Keywords: Covid-19 pandemic, income tax, value added tax, fiscal policy

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1. Introduction

The covid-19 disease was first confirmed from Wuhan, China at the end of 2019 . In addition to causing a health crisis, this pandemic has caused a crisis in the economic field in the world. *The Organization for Economic Cooperation and Development (OECD)* predicts global economic growth in 2020 at just 4.2%. This contraction cannot be separated from the Covid-19 pandemic that hit the global economy [1]. The Central Statistics Agency stated that economic growth in Indonesia in 2020 was -2.07% as a result of the weakening of various economic sectors due to the Covid-19 pandemic [2]. In addition to causing high mortality and disruption of the tourism sector, the Covid-19 pandemic has also disrupted the exports and imports of goods so that the trade transactions between countries have stalled. The next impact is the declining growth rate of the national economy and tends to be negative. Other systematic impacts will lead to an increase in unemployment and a decrease in state revenue from taxes.

The Indonesian government needs to take comprehensive and targeted policies in the fiscal and monetary fields to deal with the Covid-19 pandemic. Several monetary policies by Bank Indonesia have innovations to support the real sector, especially MSMEs, oversee the opening of economic sectors while still implementing health protocols, credit restructuring to stimulate economic growth, and support the digital economy [3].

Since the beginning of April 2020, various fiscal incentives have been provided by the government, some of which are contained in PMK No. 28/PMK.03/2020 [4] issued on April 6, 2020. In terms of subject, there are three parties who are given incentives, namely government agencies, referral hospitals, and other parties appointed by government agencies or hospitals to support the handling of COVID-19 [5]. PMK No. 28 / PMK.03 / 2020 [5] regulates the Provision of Tax Facilities on Goods and Services Needed in the Context of Handling the Corona Virus Disease Pandemic 2019, where there is a Value Added Tax (VAT) facility not collected on imports of certain goods in the context of overcoming Covid-19. The PMK was then replaced with PMK No. 143 / PMK.03 / 2020 dated October 1, 2020 [6].

Previously, there were other fiscal incentives provided by the government through the Ministry of Finance on March 21, 2020, namely PMK No. 23 / PMK.03 / 2020 [7] concerning Tax Incentives for Taxpayers Affected by the Corona Virus Outbreak. As for this FMD, it has undergone several changes.

This study aims to determine the magnitude of the Covid 19 pandemic impact on Income Tax, Value Added Tax and Tax Fiscal Policy in the context of economic recovery.

2. Theoretical Framework

The impact of the COVID-19 pandemic has indirectly affected the decline in state tax revenues. Finance Minister, Sri Mulyani predicts a decrease in state revenue in terms of tax revenue by 10% in 2020 [8]. The government provides fiscal stimulus, in the form of providing tax incentives on a large scale to support the business world and individuals affected by the economic slowdown. Blanchard as quoted in [9], stated that the government's fiscal policy during the Covid-19 pandemic focused on three aspects. First, focus on tackling public health aspects. Second, fiscal instruments to drive aggregate *demand*. Third, fiscal policy acts as a medicine or helps those whose affected by economic weakness.

The Keynisian approach assumes the existence of *price rigidity* and *access capacity* so that output is determined by aggregate demand (*demand driven*). Keyness stated that in recessionary conditions, an economy based on market mechanisms would not be able to recover without intervention from the government [10]. In order to overcome the impact of Covid-19, the government needs to take policies that will be able to restore the economy through fiscal stimulus. But on the other hand, the provision of fiscal stimulus will have an impact on tax revenues.

3. Research Methodology

The method used in this study is a descriptive quantitative method, which uses an approach known as secondary data analysis [11]. Secondary data analysis is a research methodology that uses secondary data as the main data source [12]. The intended use of secondary data is to use an appropriate statistical test technique to obtain the information needed from data released by a competent agency to be processed systematically and objectively.

The results of data analysis in quantitative research are usually presented with pictograms, circle graphs, bar graphs, or lines and frequency distribution tables [13]. The discussion of the research analysis will be explained in more depth in order to produce conclusions that contain short answers to the problem formulation based on the data that has been collected. This research is a descriptive study that aims to record, describe, interpret, and analyze the situation that is currently occurring. This study aims to obtain information about current conditions and then analyze the relationship between existing variables [14].

The secondary data used in this study is a data related to tax revenue from the state budget report that has been processed by the author. Bogdan explained that data analysis is a step in compiling and systematically looking for data obtained from field records and other materials, so that it will be easy to understand, and the findings can be informed to people in need [15].

4. Results and Discussion

4.1. Results

4.1.1. Total tax revenue in 2020-2022*

From the data on the realization of the 2020 state budget, tax recipients were recorded at IDR 1,069 trillion or contracted by 19.7% compared to the realization in 2019. The realization amounted to 89.4% of the state budget target based on Presidential Regulation 72 or there was *a shortfall* of around Rp 126.7 trillion. The *shortfall* factor contributed to the swelling realization of budget financing of IDR 945.8 trillion or an increase in the budget deficit to 6.1% of Gross Domestic Product (GDP). Another factor is the handling of the COVID-19 pandemic and economic recovery which requires large costs. Meanwhile, the implementation of the 2021 State Budget recorded a positive performance and exceeded the target in the 2021 State Budget. The realization of state tax revenue until December 31, 2021 was IDR 1,277 trillion or grew 19.4% from the realization in 2020 or 103.90% of the 2021 state budget target. Meanwhile, state tax revenue until April 30, 2022 has reached IDR 567.6 trillion or 44.88% of the target or grew 51.49 percent annually (YoY).

Table 1: Tax Revenues 2020 – 2022* In Trillions of Rupiah.

Tax Type	**2020**	**2021**	**2022***
Income Tax (PPh)	**593.85**	**696.51**	**373.14**
Non Migas	560.67	643.65	342.48
Migas	33.18	52.86	30.66
VAT & PPnBM	**448.39**	**550.97**	**192.12**
PBB and Other Taxes	**27.73**	**30.05**	**2.42**
Total	**1,069.97**	**1,277.53**	**567.68**

**Period January-April*

Table 2: Revenue of the Main Types of Taxes for 2020 – 2022* In Trillions of Rupiah.

Tax Type	**2020**	**2021**	**2022***
Income Tax Article 21	**140.78**	**149.75**	**56.65**
Income Tax Article 25/29	**169.81**	**210.91**	**174.45**
Private Persons	11.56	12.36	7.84
Company	158.25	198.55	166.60
Income Tax Article 26	**53.47**	**66.28**	**19.73**
Final Income Tax	**112.59**	**110.45**	**40.73**
Domestic VAT	**298.84**	**342.72**	**105.92**
Taxes on Imports	**170.42**	**235.33**	**104.14**
Income Tax Article 22 Import	27.11	40.47	24.45
Import VAT	140.30	191.49	78.38
Import PPnBM	3.00	3.37	1.32

**Period January-April*

4.1.2. Income tax (PPh)

If you look at the largest tax account, the realization of Income Tax (PPh) in 2020 reached IDR 593.8 trillion or contracted by 22.9% compared to the realization in 2019 with an achievement of only 88.6% of the target. This condition comes from corporate income tax which contracted quite deeply due to several factors. First, the slowdown in the profitability of Business Entities in 2019 as the basis for calculating taxes in 2020. Second, tax incentives in the form of installment discounts of 30% and to 50%. Third, the reduction of the Corporate Income Tax rate from 25% to 22% in accordance with the mandate of a Government Regulation in Lieu of Law (Perpu) Number 1 of 2020.

Income Tax (PPh) 21 grew 6.4% throughout 2021 when compared to 2020 contracted by 5.3%. The improvement in income tax is in line with the improvement in labor utilization. The realization of Individual Income Tax receipts was able to grow positively by 6.9% throughout 2021, this cannot be separated from business resilience and the maintained level of *voluntary compliance* of Individual Taxpayers, while throughout 2020 it only grew 2.9% amid the pandemic. Meanwhile, corporate income tax also increased by 25.5% throughout 2021. Corporate Income Tax is the largest contribution to tax revenues which showed improvement in line with the economic recovery and the end of the time for providing installment reduction incentives in some sectors, while throughout 2020 it contracted by 38.4%. Then, PPh 26 experienced an improvement of 24.0% throughout 2021 due to an increase in interest dividend payments, while throughout 2020 it contracted by 3%. As for the Final Income Tax, it still contracted by 1.9% throughout 2021, while throughout 2020 it contracted by 9.6%. The Final Income Tax contracted due to a decrease in the tax rate on bond interest and a decrease in the interest rate and the provision of incentives for the Final Income Tax Borne by the Government for MSME Taxpayers.

4.1.3. VAT DN and taxes on imports

Domestic Value Added Tax (VAT) in 2020 was recorded to be under control at the level of 13.7%, mainly triggered by an increase in restitution due to the use of accelerated restitution incentives. If restitution is excluded from the calculation, the gross contraction of Domestic VAT is actually more moderate, at 6.75%. This shows that the decline in domestic consumption is actually relatively controlled amid conditions of social restrictions. However, even though based on general data, the trend of Domestic VAT receipts shows *recovery* conditions are still quite volatile so that disturbances such as an increase in the number of Covid-19 cases or the implementation of PSBB (Large-Scale Social Restrictions) can provide significant pressure. Furthermore, the realization of Domestic VAT in 2021 amounted to IDR 342.7 trillion or grew by 14.7%. Taxes on imports experienced a positive growth of 38.1% in 2021, this growth occurred in line with the increase in imports and the reduction in the provision of PPh 22 import incentives for certain Business Field Classifications (KLU) since the third quarter of 2021 and when compared to 2020 it contracted by 25.8% due to the impact of the use of tax incentives in the form of exemption of Income Tax Article 22 Imports by Taxpayers.

4.2. Discussion

The government is committed to reducing the deficit in the 2022 State Budget, in line with the fiscal consolidation policy with the deficit will return to a maximum of 3% of Gross Domestic Product (GDP) in 2023. The government remains expansive by maintaining a balance between the ability to maintain recovery momentum and control medium-term fiscal risks and encourage innovative financing with cooperation between the private sector, SOEs, and Public Service Agencies (BLU). In the Republika article, the Minister of Finance explained that the state budget will still be a stabilizer for distribution allocations, so the government can maintain a deficit of 2.61 to 2.90 percent of GDP.

The realization of state revenues from the tax sector reflected in table 3 below.

Table 3: YoY Receipts of the Main Types of Taxes in 2020 – 2022* In Trillions of Rupiah.

Tax Type	**Actual Jan -- April 2020**	**Actual Jan -- April 2021**	**Actual Jan -- April 2022**	**YoY 2020**	**YoY 2021**
Income Tax Article 21	**48.38**	**46.38**	**58.65**	**21.2%**	**26.5%**
Income Tax Article 25/29	**88.08**	**88.21**	**174.45**	**98.1%**	**97.8%**
Private Persons	7.28	7.03	7.84	7.7%	11.5%
Company	80.8	81.18	166.6	106.2%	105.2%
Income Tax Article 26	**14.26**	**14.88**	**19.73**	**38.4%**	**32.6%**
Final Income Tax	**38.91**	**38.31**	**40.73**	**4.7%**	**6.3%**
Domestic VAT	**76.93**	**77.54**	**105.92**	**37.7%**	**36.6%**
Taxes on Imports	**68.96**	**65.84**	**104.14**	**51.0%**	**58.2%**
Income Tax Article 22 Import	16.2	8.96	24.45	50.9%	172.9%
Import VAT	51.41	55.89	78.38	52.5%	40.2%
Import PPnBM	1.35	0.99	1.32	-2.2%	33.3%

4.2.1. Income tax (PPh)

1. Income tax (PPh) article 21

The cumulative performance of Income Tax Article 21 in January to April 2022 grew by 26.5% (YoY 2021) and 21.2% (YoY 2020) when compared to 2021 which contracted by 4.1% (YoY 2020). This is in accordance with the shift in THR payments in April and of course this also illustrates the increase in the number of workers who are now getting jobs. As a result of this shift, monthly net receipts in the April 2022 period increased with the realization reaching IDR 17.63 trillion. We certainly hope that the economic recovery as seen in the declining unemployment rate, the number of job opportunities that occurs also contributes to Income Tax Article 21.

The contribution of achieving Tax revenue from PPh Article 21 Ytd April 2022 is influenced by improvements in labor utilization, THR payments and Article 21 Income Tax (PPh) incentives borne by the government for income received by employees with certain criteria.

1. Income tax (PPh) article 25

Corporate Income Tax contributed the most to tax revenues which showed improvement in line with the economic recovery and the expiration of the time for providing installment reduction incentives in some sectors. The growth of corporate income tax reflects tax revenues as well which is quite good. The cumulative performance of Income Tax Article 25 in January to April 2022 grew by 97.8% (YoY 2021) and 98.1% (YoY 2020) and compared to 2021 which experienced an increase of only 0.1% (YoY 2020), if more details then this was influenced by the contraction of private individuals 3.4% (YoY 2020). Meanwhile, contributions from the agency grew by 105.2% (YoY 2021) and 106.2% (YoY 2020).

The growth of the main component of income tax receipts shows the continuation of economic recovery in 2022. Its performance was driven by factors such as the submission of corporate income tax returns at the end of April 2022, economic activity in the month of Ramadan and the eve of Eid al-Fitr, the continued increase in commodity prices since 2021, the existence of a Voluntary Disclosure Program (PPS), a reduction in article 25 income tax installments by 50% for taxpayers engaged in certain fields and an increase in corporate performance.

1. Income tax (PPh) article 26

The cumulative performance of Income Tax Article 26 in January to April 2022 grew by 32.6% (YoY 2021) and 38.4% (YoY 2020) compared to 2021 which experienced a growth of only 4.3% (YoY 2020). The increase in Income Tax 26 was caused by a decrease in dividend payments, a decrease in the tax rate on bond interest and a decrease in the interest rate.

1. Final income tax (PPh)

The cumulative performance of the Final Income Tax in January to April 2022 grew by 6.3% (YoY 2021) and 4.7% (YoY 2020) compared to 2021 which contracted by 1.5% (YoY 2020). The government has officially lowered the final income tax (PPh) rate for construction service businesses as of February 21, 2022. A construction services business is a business that provides services for planners, construction management, project supervisors, and executors of construction work for buildings or structures, building utilities, and industrial facilities and other physical forms.

In accordance with Government Regulation Number 14 of 2021, the construction services business sector has a classification, namely construction work and integrated construction work consisting of general and specialist subclassifications, and classification of types of construction consulting services. In short, it consists of the classification of construction consulting services, construction work undertakings, and integrated construction work. Other facilities provided by the state for the Final Income Tax at a rate of 0.5% [16] borne by the government until December 31, 2021 for Micro, Small, and Medium Enterprises (MSMEs).

4.2.2. VAT DN and taxes on imports

Tax revenues from VAT and Import Taxes are nominally still supported mainly by VAT receipts, especially Domestic VAT (PPN DN) and Import VAT. Cumulatively, VAT/PPnBM grew quite significantly by 36.6% (YoY 2021). The growth of the DN VAT revenue component was driven by economic activity that grew in line with the month of Ramadan and before Eid al-Fitr, as well as ahead of the vat rate increase, so that the performance of IMPORT VAT was encouraged to grow positively. In April 2022, Gross Receipts of Domestic VAT reached IDR 37.9 trillion. This realization is the highest April realization since 2018. In line with the satisfactory performance of VAT DN, the performance of tax revenues on imports which includes Income Tax Article 22 Imports and Import VAT also experienced high growth which reached 58.2% (YoY 2021) and 51.0% (YoY 2020). The same thing can also be seen in the performance of imported PPnBM receipts. Import

PPnBM revenue also experienced high growth reaching 33.3% (YoY 2021), although it had contracted by 2.2% (YoY 2020).

1. VAT DN

The next contributor to tax revenue came from domestic value added tax (PPN DN) which was 36.6% (YoY 2021) and 37.7% (YoY 2020). This is much better when compared to the same period last year which contracted considerably and only yielded 0.8% (YoY 2020). DN VAT gross receipts rose due to domestic trade activities that have not been affected by the pandemic. The sale of two-wheeled motor vehicles or more, has a big role in the receipt of VAT DN and that the gross receipt of VAT DN has decreased as a result of the reduction in domestic trade activities, and there are several shipments of goods and services borne by the Government of Indonesia in the context of handling the Covid-19 pandemic.

The government provides relaxation of PPnBM waivers for certain motor vehicles by issuing Minister of Finance Regulation Number 20 / PMK.010 / 2021 [17]. The existence of this policy is expected to encourage sales affected by the Covid-19 pandemic. The provision of incentives will be divided into three stages. The amount of incentives given reaches 100 percent in the first phase (Tax Period March to May 2021), 50 percent in the second phase (Tax Period June to August 2021), and 25 percent in the third phase (Tax Period September to December 2021).

The automotive industry is a capital-intensive and labor-intensive industry, in the sense that it is able to absorb a large number of workers. With the PPnBM DN incentive, industry players hope to contribute to encouraging the acceleration of the community's economy through increasing public demand due to cheaper new car prices. It is hoped that with increasing sales, the automotive industry can avoid termination of employment (LAYOFFS) to employees engaged in the automotive sector, both manufacturing industries and automotive distributors.

1. Taxes on imports

The impact of the pandemic in China has caused disruptions in the supply of goods in Indonesia from China. This is because Indonesia's largest import of goods is from China, as data from the kemendag.go.id which states that the three largest suppliers of non-oil and gas imported goods during 2020 were occupied by China with a value of US$ 39.35 billion (30.91%), Japan with a value of US$ 10.62 billion (8.35%), and Singapore with a value of US$ 8.1 billion (6.38%).

A decrease in the amount of supply of goods for raw materials to be further processed will disrupt the production process of the domestic manufacturing industry. Likewise, a decrease in the supply of goods that are ready to be sold domestically will reduce the transaction of buying and selling goods. The impact of these two things, fiscally, will reduce state income from the taxation sector.

It is known that the largest decrease in imports of goods occurred in May 2020 and total imports in 2020 decreased compared to 2019, which was 29,706.94 million USD or a decrease of 17.34%. Furthermore, taxes on imports contributed 58.2% (YoY 2021) and 51.0% (YoY 2020), with a growth of 40.2% in January to April 2022, higher than the same period last year which contracted -4.5% (YoY 2020).

4.2.3. Tax incentives during the covid period

The *countercyclical* fiscal policy implemented by the government during this pandemic requires optimal state revenue support. Tax revenues, excluding excise revenues, import duties and exit duties, are still the main focus of state revenues with a contribution of around 41.3% of the total State Budget (APBN). Economic growth conditions in the first quarter of 2021 are still contracting by 0.74% and the implementation of tax reforms can be the hope of optimizing tax revenues amid the economic recession. In 2021, the government provided many tax incentives as part of the National Economic Recovery (PEN) program to help the Indonesian economy affected by the COVID-19 pandemic, especially the recovery of purchasing power, support for MSMEs, to large-scale companies. The Government is preparing tax reforms for 2021-2024 with two main objectives. **First,** encouraging national economic growth through targeted incentives and reducing business expenses. **Second**, optimization of state revenues through adding new tax objects and subjects, improving taxpayer compliance and improving governance and administration.

The government extended the period of providing tax facilities in the context of handling Covid-19. This is as stipulated in the Regulation of the Minister of Finance (PMK) Number 82 / PMK.03 / 2021 [18] concerning amendments to PMK Number 9 / PMK.03 / 2021 [19] concerning Tax Incentives for Taxpayers affected by the Covid-19 pandemic. Data from the government explained that the realization of tax incentives in PEN reached IDR 68.32 trillion, this amount was 112.6% of the ceiling provided, which was IDR 62.83 trillion, meaning that its use exceeded the target set in the state budget. In general, this incentive to keep state revenue from taxes remains the main contribution before, during and after the pandemic.

5. Conclusion

The COVID-19 pandemic has had a negative impact in the form of a decrease in tax revenue. Overall, tax revenues have decreased as illustrated in tax revenues in 2020 compared to the previous period. In addition, the decline in revenue occurred due to the sluggish trade both domestically and international trade during the Covid-19 pandemic, in the sense that there was stagnation in the wheels of the economy. The provision of fiscal incentives in the form of Income Tax and Value Added Tax needs to be expanded because of its direct impact on economic turnover. In 2021, the government provided many tax incentives as part of the National Economic Recovery (PEN) program to help the Indonesian economy affected by the Covid-19 pandemic, especially the recovery of purchasing power, support for MSMEs, to large-scale companies. Based on data on the use of tax incentives, it aims to recover the business world from the Covid-19 pandemic.

6. Implications and Limitations

Fiscal policy taken in overcoming the impact of coivd-19 needs to be studied more deeply so that it can be felt by the community. The recovery of the national economy should be carried out while still looking at the implications for tax revenues. The results showed that fiscal incentives resulted in a decrease in tax revenues, but for certain taxpayers, especially business people, it would add economic capabilities. However, the author disagrees with the proposed Fiscal Incentive for the Elimination of PPnBM for the sale of new units because the characteristics of the car are not a basic need that needs to be given a 0% PPnBM tariff. Cars during the covid-19 pandemic are still considered a luxury item for the lower middle class.

Meanwhile, there are many people who are unemployed and do not receive income as a result of layoffs. In addition, tax revenue from PPnBM on the sale of new cars will further aggravate tax revenues for the current year so that fiscal resilience will be more fragile. Currently, tax policies that have the potential to increase the burden on society and the business world must be considered more carefully, including *cost* and *benefit* analysis. The hard work of the tax authorities in optimizing tax revenues is worthy of appreciation. But considering the current conditions, intensification efforts should take precedence over extensification. Finally, the implementation of *countercyclical* fiscal policy, without optimal state revenue support, will have an impact on increasing debt risk.

This research has been attempted and carried out in accordance with scientific procedures, but nevertheless it still has limitations, namely the data presented only based on state budget sources accessed through the Ministry of Finance's website [20].

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