

ABSTRACT

Arya Farizqi Almeyda, Application of Calculation and Reporting of Income Tax (PPH) Article 21 at PT. Liek Motor in Surabaya. Under the guidance of Muhammad Syam Kusufi, S.E., M.Sc.

The purpose of this paper is to find out the extent of the Application of Income Tax Article 21 that has been carried out by PT. Liek Motor in Surabaya. In conducting this research using descriptive qualitative data analysis methods. And data collection techniques carried out, including, observation, interviews, and documentation.

After conducting this research, the results show that so far PT. Liek Motor applies Article 21 Income Tax (PPH) which is not much different from the Regulation of the Minister of Finance Number Per-252/PMK.03/2008. Namely about the calculation of income Tax Article 21. In reporting, PT. Liek Motor is also in accordance with the Regulations of the Director General of Tax No.31/PJ/2009, which was later renewed No.57/PJ/2009 and No.31/PJ/2012. This has been proven when conducting Field Work Practices.

But there are still some obstacles such as employee data that is still not organized, then there are some employees who have not yet managed the Taxpayer Identification Number (NPWP), then an error when entering the employee's name. So here the author can provide advice on the object of research, especially on the tax staff. Namely by often improving the data of each employee to be organized. Then for employees who have not yet administered the NPWP, it is expected that they will take care of it immediately. Then remind to be even more careful in entering employee names in the future.

Keywords : Income Tax Article 21, Regulations of the Minister of Finance No.252/PMK.03/2008, Taxpayer Identification Number (NPWP)

ABSTRAK

Arya Farizqi Almeyda, Penerapan Perhitungan Dan Pelaporan Pajak Penghasilan (PPh) Pasal 21 pada PT. Liek Motor di Surabaya. Dibawah bimbingan Muhammad Syam Kusufi, S.E., M.Sc.

Tujuan dilakukan penulisan ini yaitu untuk mengetahui sejauh mana Penerapan Pajak Penghasilan (PPh) Pasal 21 yang sudah dilakukan oleh PT. Liek Motor di Surabaya. Dalam melakukan penelitian ini menggunakan metode analisis data kualitatif deskriptif. Dan Teknik Pengumpulan Data yang dilakukan, diantaranya, observasi, wawancara, dan dokumentasi.

Setelah dilakukan penelitian ini, hasilnya menunjukkan bahwa sejauh ini PT. Liek Motor menerapkan Pajak Penghasilan (PPh) Pasal 21 yang tidak jauh beda dengan Peraturan Menteri Keuangan Nomor Per-252/PMK.03/2008. Yaitu tentang perhitungan Pajak Penghasilan Pasal 21. Dalam melakukan pelaporannya, PT. Liek Motor juga sudah sesuai dengan Perdirjen Pajak No.31/PJ/2009, yang kemudian diperbarui No.57/PJ/2009 dan No.31/PJ/2012. Hal tersebut sudah dibuktikan ketika melakukan Praktik Kerja Lapangan.

Namun masih terdapat beberapa kendala seperti data pegawai yang dimiliki masih belum teratur, kemudian adanya beberapa pegawai yang belum mengurus NPWP (Nomor Pokok Wajib Pajak), lalu kesalahan saat memasukkan nama karyawan. Sehingga disini penulis dapat memberikan saran pada objek penelitian khususnya pada bagian staff pajak. Yaitu dengan seringkali memperbaiki data tiap karyawan agar menjadi teratur. Lalu bagi pegawai yang belum mengurus NPWP, diharapkan agar segera mengurus. Kemudian mengingatkan agar lebih teliti lagi dalam memasukkan nama karyawan kedepannya.

Keywords : Pajak Penghasilan Pasal 21, Peraturan Menteri Keuangan No.252/PMK.03/2008, Nomor Pokok Wajib Pajak (NPWP)