

REPORT SUMMARY

According to Taufiqoh, the Income Tax Calculation and Reporting System (PPh) Article 21 at PT Petronika in Gresik. Under the guidance of Anita Carolina, S.E., M. BusAdv., Ak., QIA., CA.

The purpose of writing this Final Project is to find out the Income Tax Calculation and Reporting System (PPh) Article 21 that has been carried out at PT Petronika in Gresik. In conducting this research, using descriptive qualitative data analysis method. And the data collection techniques carried out include observation, interviews, and documentation.

“After doing this fieldwork practice, it shows that so far PT Petronika has implemented Article 21 Income Tax (PPh) which is not much different from the Regulation of the Minister of Finance Number Per-252/PMK.03/2008. That is about the calculation of Income Tax Article 21. In carrying out its reporting, PT Petronika has also complied with the Director General of Taxes No.31/PJ/2009, which was later updated No.57/PJ/2009 and No.31/PJ/2012. This has been proven when conducting Field Work Practices.” However, there are still some obstacles such as the employee data that is owned is still irregular, then there are some employees who have not taken care of the NPWP (Taxpayer Identification Number), 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. That is by frequently improving the data of each employee to be organized. Then for employees who have not taken care of the NPWP, it is hoped that they will immediately take care of it. Then remind them to be more careful about the lag in entering departmental data in accordance with the employee field.

Keywords: Income Tax Article 21, Minister of Finance Regulation No.252/PMK.03/2008.

RINGKASAN LAPORAN

Nurut Taufiqoh, Sistem Perhitungan dan Pelaporan Pajak Penghasilan (PPh) Pasal 21 pada PT Petronika di Gresik. Dibawah bimbingan Anita Carolina, S.E., M. BusAdv., Ak., QIA., CA.

Tujuan dilakukan penulisan Tugas Akhir ini yaitu untuk mengetahui Sistem Perhitungan dan Pelaporan Pajak Penghasilan (PPh) Pasal 21 yang sudah dilakukan di PT Petronika di Gresik. Dalam melakukan penelitian ini, menggunakan metode analisis data kualitatif deskriptif. Dan Teknik Pengumpulan Data yang dilakukan, diantaranya, observasi, wawancara, dan dokumentasi.

Setelah dilakukan praktik kerja lapangan ini, menunjukkan bahwa sejauh ini PT Petronika 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 Petronika 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 mengurusnya. Kemudian mengingatkan agar lebih teliti lagi dalam hal memasukkan data departemen yang sesuai dengan bidang karyawan.

Kata Kunci: Pajak Penghasilan Pasal 21, Peraturan Menteri Keuangan Per 252/PMK.03/2008