ABSTRAK

TATA CARA PERHITUNGAN DAN PELAPORAN PPH PASAL 21 BAGI KARYAWAN TETAP (STUDI KASUS PT FEDERAL INTERNATIONAL GROUP CABANG LAMPUNG)

Oleh :

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Pajak Penghasilan (PPh) Pasal 21 merupakan salah satu kewajiban perpajakan yang dikenakan atas penghasilan yang diterima oleh karyawan, termasuk karyawan tetap. Perhitungan dan pelaporan PPh Pasal 21 harus dilakukan sesuai dengan ketentuan perpajakan yang berlaku agar tidak menimbulkan kesalahan administrasi maupun sanksi perpajakan. Penelitian ini bertujuan untuk mengetahui tata cara perhitungan dan pelaporan PPh Pasal 21 bagi karyawan tetap pada PT Federal International Finance (FIFGROUP) Cabang Lampung serta menilai kesesuaiannya dengan peraturan perpajakan yang berlaku.

Metode penelitian yang digunakan adalah metode deskriptif dengan pendekatan kualitatif. Data diperoleh melalui observasi langsung, wawancara dengan pihak terkait, serta dokumentasi yang berhubungan dengan proses perhitungan dan pelaporan PPh Pasal 21. Hasil penelitian menunjukkan bahwa perhitungan PPh Pasal 21 pada karyawan tetap di perusahaan tersebut dilakukan dengan menggunakan tarif efektif rata-rata (TER) untuk masa pajak bulanan, serta penyesuaian pada masa pajak terakhir. Dalam hal pelaporan, perusahaan telah melaksanakan kewajiban pelaporan melalui sistem e-SPT sesuai dengan ketentuan yang berlaku.

Berdasarkan hasil analisis, dapat disimpulkan bahwa secara umum tata cara perhitungan dan pelaporan PPh Pasal 21 pada PT Federal International Finance (FIFGROUP) Cabang Lampung telah sesuai dengan peraturan perpajakan yang berlaku. Namun demikian, masih diperlukan peningkatan ketelitian dalam proses administrasi guna meminimalkan potensi kesalahan. Penelitian ini diharapkan dapat menjadi referensi bagi perusahaan maupun peneliti selanjutnya dalam memahami penerapan PPh Pasal 21 pada karyawan tetap.

Kata kunci: PPh Pasal 21, perhitungan pajak, pelaporan pajak, tarif efektif rata-rata (TER)

ABSTRACT

PROCEDURES FOR CALCULATION AND REPORTING OF INCOME TAX ARTICLE 21 FOR PERMANENT EMPLOYEES (CASE STUDY OF PT FEDERAL INTERNATIONAL GROUP, LAMPUNG BRANCH)

By:

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Income Tax (PPh) Article 21 is a tax obligation imposed on income received by employees, including permanent employees. The calculation and reporting of PPh Article 21 must be carried out in accordance with applicable tax regulations to avoid administrative errors or tax penalties. This study aims to determine the procedures for calculating and reporting PPh Article 21 for permanent employees at PT Federal International Finance (FIFGROUP) Lampung Branch and to assess its compliance with applicable tax regulations.

The research method used is descriptive with a qualitative approach. Data was obtained through direct observation, interviews with relevant parties, and documentation related to the calculation and reporting of Income Tax Article 21. The results of the study indicate that the calculation of Income Tax Article 21 for permanent employees at the company was carried out using the average effective rate (TER) for the monthly tax period, as well as adjustments for the most recent tax period. In terms of reporting, the company has fulfilled its reporting obligations through the e-SPT system in accordance with applicable regulations.

Based on the analysis, it can be concluded that, in general, the procedures for calculating and reporting Income Tax Article 21 at PT Federal International Finance (FIFGROUP) Lampung Branch are in accordance with applicable tax regulations. However, increased accuracy in the administrative process is still needed to minimize potential errors. This study is expected to serve as a reference for companies and future researchers in understanding the application of Income Tax Article 21 for permanent employees.

Keywords: Income Tax Article 21, tax calculation, tax reporting, average effective rate (TER)