

ABSTRAK

EVALUASI KEPATUHAN PROSEDUR PEMOTONGAN DAN PEMUNGUTAN PPH PASAL 23 ATAS IMBALAN JASA DI PT TASPEN (PERSERO) KCU BANDAR LAMPUNG

Oleh

EUIS WULANDARI

Penulisan ini bertujuan untuk mengevaluasi kepatuhan prosedur pemotongan dan pemungutan Pajak Penghasilan (PPH) Pasal 23 atas imbalan jasa pada PT Taspen (Persero) KCU Bandar Lampung dengan menggunakan metode deskriptif evaluatif melalui data sekunder berupa invoice dan pencatatan transaksi tahun 2025 yang didukung wawancara serta studi dokumentasi. Evaluasi dilakukan dengan membandingkan praktik perusahaan dengan ketentuan perpajakan yang berlaku, meliputi aspek identifikasi objek pajak, penentuan dasar pengenaan pajak (DPP), penerapan tarif, perhitungan, serta administrasi perpajakan. Hasil penulisan menunjukkan bahwa identifikasi objek pajak dan penerapan tarif telah sesuai dengan ketentuan, sedangkan pada aspek DPP dan perhitungan masih ditemukan ketidaksesuaian dalam jumlah yang tidak material akibat perbedaan metode pembulatan, meskipun tidak berdampak material terhadap pajak terutang. Dari sisi administrasi, pemotongan telah dilakukan sesuai prosedur, namun evaluasi penyeteroran, pelaporan, dan penerbitan bukti potong belum dapat dilakukan secara penuh karena kewenangan berada pada kantor pusat melalui sistem Coretax. Secara keseluruhan, tingkat kepatuhan perusahaan dikategorikan cukup baik, namun masih diperlukan peningkatan pada konsistensi perhitungan dan koordinasi administrasi agar kepatuhan perpajakan dapat lebih optimal.

Kata Kunci: PPh Pasal 23, Kepatuhan Pajak, Imbalan Jasa, Evaluasi Prosedur.

ABSTRACT

EVALUATION OF COMPLIANCE IN THE WITHHOLDING AND COLLECTION PROCEDURES OF INCOME TAX ARTICLE 23 ON SERVICE FEES AT PT TASPEN (PERSERO) KCU BANDAR LAMPUNG

By

EUIS WULANDARI

This study aims to evaluate the compliance of withholding procedures for Income Tax Article 23 on service fees at PT Taspen (Persero) KCU Bandar Lampung using a descriptive-evaluative method based on secondary data in the form of invoices and transaction records for the year 2025, supported by interviews and documentation studies. The evaluation was conducted by comparing the company's practices with applicable tax regulations, including aspects of tax object identification, determination of the tax base (DPP), tariff application, tax calculation, and tax administration. The results indicate that the identification of tax objects and the application of tax rates are in accordance with the regulations, while minor discrepancies were found in the determination of the tax base and tax calculation due to differences in rounding methods, although these differences are not material and do not significantly affect the tax payable. From an administrative perspective, the withholding process has been carried out in accordance with procedures; however, the evaluation of tax remittance, reporting, and issuance of withholding tax slips could not be fully conducted as these responsibilities are centralized at the head office through the Coretax system. Overall, the company's level of compliance is categorized as fairly good; however, improvements are still needed in calculation consistency and administrative coordination to achieve optimal tax compliance.

Keywords: Income Tax Article 23, Tax Compliance, Service Fees, Procedural Evaluation.