ABSTRAK

PENERAPAN TARIF EFEKTIF RATA-RATA (TER) DALAM PEMOTONGAN PPH PASAL 21 PADA PERUSAHAAN KONSTRUKSI PT. TIRTHA WANDHIRA UTAMA

Oleh

FANNY GUSTINA SIHITE

Tujuan laporan akhir ini adalah untuk memahami penerapan Pajak Penghasilan (PPh) Pasal 21 menggunakan Tarif Efektif Rata-Rata (TER) pada karyawan tetap PT Tirtha Wandhira Utama. Metode yang digunakan meliputi observasi, wawancara, dan tinjauan pustaka. Data diperoleh melalui pengamatan langsung serta wawancara terkait proses pemotongan PPh Pasal 21 di perusahaan.

Hasil penelitian menunjukkan bahwa penerapan TER pada PT Tirtha Wandhira Utama telah sesuai dengan Peraturan Menteri Keuangan Nomor 168/PMK.03/2023. Berdasarkan analisis terhadap 10 karyawan tetap sebagai sampel penelitian, penggunaan TER mempermudah proses pemotongan PPh Pasal 21 selama tahun berjalan karena didasarkan pada penghasilan bruto. Namun, hasil penghitungan kembali pada masa pajak terakhir menunjukkan adanya kurang bayar PPh Pasal 21 pada seluruh sampel, dengan kisaran Rp220.250–Rp1.592.500 per karyawan, sehingga diperlukan penyesuaian agar jumlah pajak yang dibayar sesuai dengan ketentuan perpajakan yang berlaku.

Kata Kunci: PPh Pasal 21, Tarif Efektif Rata-Rata (TER), Pemotongan Pajak, Karyawan Tetap.

ABSTRACT

THE IMPLEMENTATION OF THE EFFECTIVE AVERAGE RATE (TER) IN WITHHOLDING ARTICLE 21 INCOME TAX AT PT TIRTHA WANDHIRA UTAMA CONSTRUCTION COMPANY

By
FANNY GUSTINA SIHITE

The purpose of this final report is to understand the implementation of Income Tax (PPh) Article 21 using the Average Effective Rate (TER) on permanent employes of PT Tirtha Wandhira Utama. The methods used include observation, interviews, and literature review. Data were obtained thru direct observation and interviews related to the process of withholding Article 21 Income Tax in the company.

The research results show that the implementation of TER at PT Tirtha Wandhira Utama is in accordance with the Minister of Finance Regulation Number 168/PMK.03/2023. Based on the analysis of 10 permanent employes as the research sample, the use of TER simplifies the process of withholding Article 21 Income Tax during the current year because it is based on gross income. However, the recalculation results for the last tax period showed an underpayment of Article 21 Income Tax for the entire sample, ranging from Rp220,250 to Rp1,592,500 per employe, necessitating adjustments to ensure the tax amount paid complies with the applicable tax regulations.

Keywords: Article 21 Income Tax, Average Effective Rate (TER), Tax Withholding, Permanent Employes.