ABSTRAK

MEKANISME PEMOTONGAN DAN PELAPORAN PAJAK PENGHASILAN PASAL 21 KARYAWAN TETAP DALAM SISTEM CORETAX

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Penelitian ini bertujuan untuk menganalisis mekanisme pemotongan dan pelaporan Pajak Penghasilan (PPh) Pasal 21 karyawan tetap pada PT XYZ melalui sistem Coretax yang dilaksanakan oleh PT Elang Tiara Konsultan. Metode penelitian yang digunakan adalah deskriptif kualitatif dengan teknik pengumpulan data berupa observasi, wawancara, dan dokumentasi. Hasil penelitian menunjukkan bahwa proses pemotongan dan pelaporan PPh Pasal 21 telah dilakukan sesuai dengan ketentuan perpajakan yang berlaku, dimulai dari pengumpulan data karyawan, pemeriksaan administrasi, perhitungan pajak berdasarkan status Penghasilan Tidak Kena Pajak (PTKP) dan Tarif Efektif Rata-rata (TER), pembuatan file XML, hingga pelaporan Surat Pemberitahuan (SPT) Masa melalui sistem Coretax. Penerapan sistem Coretax membantu perusahaan meningkatkan efisiensi administrasi perpajakan, mempercepat proses pelaporan, serta mengurangi kesalahan input data. Namun, dalam pelaksanaannya masih ditemukan kendala teknis berupa Nomor Induk Kependudukan (NIK) karyawan yang belum terbaca pada sistem akibat belum melakukan aktivasi akun Coretax. Kendala tersebut diatasi melalui validasi data dan koordinasi antara perusahaan dengan konsultan pajak. Dengan demikian, penggunaan sistem Coretax dinilai mampu mendukung pelaksanaan pemotongan dan pelaporan PPh Pasal 21 karyawan tetap secara lebih tertib, efektif, dan sesuai dengan peraturan perpajakan yang berlaku.

Kata Kunci: Pajak Penghasilan Pasal 21, Mekanisme Pemotongan, Pelaporan Pajak, Coretax, Karyawan Tetap

ABSTRACT

MECHANISM FOR WITHHOLDING AND REPORTING INCOME TAX UNDER ARTICLE 21 FOR PERMANENT EMPLOYEES IN THE CORETAX SYSTEM

By

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This study aims to analyze the mechanisms for withholding and reporting Income Tax (PPh) Article 21 for permanent employees at PT XYZ through the Coretax system implemented by PT Elang Tiara Konsultan. The research method used is qualitative descriptive, with data collection techniques including observation, interviews, and documentation. The results of the study indicate that the process of withholding and reporting PPh Article 21 has been carried out in accordance with applicable tax regulations, starting from the collection of employee data, administrative checks, tax calculations based on Non-Taxable Income (PTKP) status and the Average Effective Rate (TER), the creation of XML files, up to the reporting of the Periodic Tax Return (SPT) through the Coretax system. The implementation of the Coretax system helps the company improve tax administration efficiency, accelerate the reporting process, and reduce data entry errors. However, during implementation, technical challenges were encountered, specifically regarding employees' National Identity Numbers (NIK) that were not recognized by the system due to the lack of Coretax account activation. These challenges were addressed through data validation and coordination between the company and tax consultants. Consequently, the use of the Coretax system is deemed capable of supporting the withholding and reporting of Article 21 Income Tax for permanent employees in a more orderly, effective, and compliant manner with applicable tax regulations.

Keywords: *Section 21 Income Tax, Withholding Mechanism, Tax Reporting, Coretax, Permanent Employees.*