

## **ABSTRAK**

### **TATA CARA PERHITUNGAN, PENYETORAN DAN PELAPORAN PPH FINAL PASAL 4 AYAT (2) ATAS DEPOSITO PADA PT BANK BUKOPIN TBK BANDAR LAMPUNG**

**Oleh :**

**APRI YANA**

Penerimaan pajak penghasilan (PPh) merupakan salah satu penerimaan terbesar dari penerimaan negara. Berdasarkan Pasal 4 ayat (2) Undang-Undang Pajak Penghasilan, pemerintah mengeluarkan Peraturan Pemerintah untuk mengenakan PPh final atas penghasilan tertentu dengan pertimbangan kesederhanaan, kemudahan, serta pengawasan. Salah satu objek pajak dari PPh Final Pasal 4 Ayat 2 adalah bunga deposito. Tujuan penelitian untuk mengetahui bagaimanakah perhitungan, penyeteroran, dan pelaporan PPh Final Pasal 4 ayat 2 atas bunga deposito nasabah pada PT. Bank Bukopin Bandar Lampung Metode yang digunakan dalam penelitian ini adalah analisis deskriptif. Data diperoleh melalui studi lapangan. Hasil penelitian menunjukkan perhitungan PPh Final Pasal 4 ayat 2 atas bunga deposito dan nasabah PT. Bank Bukopin Tbk Bandar Lampung telah sesuai dengan Peraturan Perundang undangan yang berlaku. Sebaiknya Pimpinan PT. Bank Bukopin Tbk Bandar Lampung meningkatkan kualitas pelayanan terhadap setiap nasabah, agar nasabah meningkatkan jumlah simpanannya pada bank.

**Kata Kunci : Analisis perhitungan bunga deposito**

## **ABSTRACT**

### **PROCEDURES FOR CALCULATING, DEPOSITING AND REPORTING FINAL INCOME TAX ARTICLE 4 PARAGRAPH (2) ON DEPOSITS AT PT BANK BUKOPIN TBK BANDAR LAMPUNG**

**By :**

**APRI YANA**

Income tax revenue (PPh) is one of the largest revenues from state revenue. Based on Article 4 paragraph (2) of the Income Tax Law, the government issued a Government Regulation to impose final income tax on certain income with consideration of simplicity, convenience, and supervision. One of the tax objects of Final Income Tax Article 4 Paragraph 2 is deposit interest. The purpose of the research is to find out how the calculation, deposit, and reporting of Final Income Tax Article 4 paragraph 2 on customer deposit interest at PT Bank Bukopin Bandar Lampung. The method used in this research is descriptive analysis. Data obtained through field studies. The results showed that the calculation of Final Income Tax Article 4 paragraph 2 on deposit interest and customers of PT Bank Bukopin Tbk Bandar Lampung was in accordance with the applicable laws and regulations. We recommend that the Chairman of PT Bank Bukopin Tbk Bandar Lampung improve the quality of service to each customer, so that customers increase the number of deposits in the bank.

**Keywords: Analysis of deposit interest calculation**