

ABSTRAK

PERHITUNGAN PPH 21 DAN PPH 23 SERTA PROSEDUR PERMOHONAN PEMBEBASAN ATAS PINJAMAN LUAR NEGERI PADA PROYEK PEMERINTAH DALAM PEMBAYARAN TERMIN PT CIRIAJASA CIPTA MANDIRI

Oleh

ARBAS SUGARA

Penyusunan Laporan Akhir ini bertujuan untuk mengetahui bagaimana tata cara Pembebasan Pajak Penghasilan Pasal 21 dan Pajak Penghasilan Pasal 23 pada PT Ciriajasa Cipta Mandiri yang sedang bekerja sama dengan Universitas Lampung dan dibiayai oleh *Asian Development Bank (ADB)* untuk membangun Rumah Sakit Perguruan Tinggi Negeri (RSPTN), *Contract Work Unit (CWU)*, *Integrated Research Center (IRC)*, *Waste Water Treatment Plant (WWTP)*. Metode yang digunakan dalam laporan akhir ini adalah observasi, wawancara, dan tinjauan pustaka. Data diperoleh melalui pengamatan langsung selama praktik kerja lapangan di PT Ciriajasa Cipta Mandiri dan wawancara dengan pihak yang terlibat dalam proses administrasi. Selain itu, walaupun PPh Pasal 21 dan PPh Pasal 23 telah dibebaskan, perhitungan pajak yang diadopsi oleh perusahaan harus tetap dianalisis untuk menilai kepatuhannya terhadap peraturan perpajakan yang berlaku saat ini, dan terdapat perbedaan perhitungan pada PPh 21 yang tidak menggunakan Tarif Efektif Rata-Rata (TER), karena penerima upah berstatus bukan pegawai atau hanya bekerja sesuai kontrak.

Kata kunci: PPh Pasal 21, PPh Pasal 23, dan Pembebasan Pajak.

ABSTRACT

CALCULATION OF INCOME TAX 21 AND PPH 23 AND PROCEDURES FOR APPLYING FOR EXEMPTION FROM FOREIGN LOANS ON GOVERNMENT PROJECTS IN THE PAYMENT OF PT CIRIAJASA CIPTA MANDIRI TERMS

By

ARBAS SUGARA

The preparation of this Final Report aims to find out how the procedures for Income Tax Exemption Article 21 and Income Tax Article 23 at PT Ciriajasa Cipta Mandiri which is collaborating with the University of Lampung and financed by the Asian Development Bank (ADB) to build a State University Hospital (RSPTN), Contract Work Unit (CWU), Integrated Research Center (IRC), Waste Water Treatment Plant (WWTP). The methods used in this final report are observation, interviews, and literature reviews. Data was obtained through direct observation during field work practices at PT Ciriajasa Cipta Mandiri and interviews with parties involved in the administrative process. In addition, even though Income Tax Article 21 and Income Tax Article 23 have been exempted, the tax calculation adopted by the company must still be analyzed to assess its compliance with the current applicable tax regulations, and there is a difference in the calculation in Income Tax 21 which does not use the Average Effective Rate (TER), because the wage recipient is not an employee or only works according to a contract.

Keywords: Income Tax Article 21, Income Tax Article 23, and Tax Exemption.