ABSTRAK

PROSEDUR PEMOTONGAN DAN PELAPORAN PAJAK PENGHASILAN (PPH) PASAL 23 ATAS JASA *OUTSOURCING* PADA PT BUKIT ASAM TBK. UNIT PELABUHAN TARAHAN

Oleh

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Penyusunan Laporan Akhir ini bertujuan untuk mengetahui bagaimana prosedur pemotongan dan pelaporan Pajak Penghasilan (PPh) Pasal 23 atas jasa *outsourcing* yang dilakukan oleh PT Bukit Asam Tbk. Unit Pelabuhan Tarahan. Pajak ini dikenakan atas penghasilan dari jasa tertentu, termasuk *outsourcing*, dengan tarif sebesar 2% dari jumlah bruto. Metode yang digunakan adalah kualitatif deskriptif, dengan pengumpulan data melalui observasi, wawancara, serta dokumentasi selama kegiatan praktik kerja lapangan. Hasil penelitian menunjukkan bahwa prosedur telah berjalan sistematis mulai dari penerimaan dan verifikasi dokumen hingga pelaporan melalui aplikasi *e-Bupot*. Namun demikian, terdapat beberapa kendala seperti belum terdigitalisasinya pencatatan klarifikasi kepada pihak ketiga *(vendor)*, perhitungan koreksi yang masih dilakukan secara manual menggunakan Excel, serta integrasi antara sistem *Invoice Tracking System (ITS)* dan *Ellipse* yang belum sepenuhnya otomatis. Oleh karena itu, disarankan pengembangan sistem pencatatan digital, penerapan mekanisme *double checking* dalam perhitungan koreksi, dan integrasi sistem untuk meningkatkan efisiensi dan akurasi proses perpajakan.

Kata Kunci: PPh Pasal 23, jasa *outsourcing*, pemotongan, pelaporan, *e-Bupot, double checking.*

ABSTRACT

PROCEDURES FOR WITHHOLDING AND REPORTING INCOME TAX (PPh) ARTICLE 23 ON OUTSOURCING SERVICES AT PT BUKIT ASAM TBK, TARAHAN PORT UNIT

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The preparation of this final report aims to examine the procedures for withholding and reporting Income Tax (PPh) Article 23 on outsourcing services carried out by PT Bukit Asam Tbk, Tarahan Port Unit. This tax is imposed on income derived from certain services, including outsourcing, at a rate of 2% of the gross amount. The method used is descriptive qualitative, with data collected through observation, interviews, and documentation during the fieldwork. The results indicate that the procedures have been implemented systematically, starting from the receipt and verification of documents to reporting through the e-Bupot application. However, several challenges remain, such as the absence of digital recording for vendor clarifications, manual correction calculations using Excel, and incomplete integration between the Invoice Tracking System (ITS) and Ellipse. Therefore, it is recommended to develop a digital recording system, implement a double-checking mechanism for correction calculations, and integrate the systems to improve the efficiency and accuracy of the tax process.

Keywords: Income Tax Article 23, outsourcing services, withholding, reporting, e-Bupot, double checking.