

Abstrak

Penelitian ini bertujuan untuk mengetahui proses bisnis usaha jasa *wedding organizer* di Kota Malang, pengenaan pajak penghasilan atas jasa *wedding organizer* di Kota Malang, mengetahui potensi penerimaan pajak penghasilan dari usaha jasa *wedding organizer* di Kota Malang, dan mengetahui upaya KPP Pratama Malang Utara dalam menggali potensi pajak atas usaha jasa *wedding organizer* di Kota Malang. Penelitian dilakukan dengan metode studi pustaka serta metode wawancara. Metode penelitian kepustakaan dilakukan dengan cara menganalisa literatur seperti buku, jurnal, paper, atau berita yang berkaitan dengan pajak penghasilan *wedding organizer*. Metode wawancara dilakukan dengan teknik *purposive sampling* kepada 5 pegiat usaha jasa *wedding organizer* di Kota Malang, Penelitian juga memanfaatkan data sekunder yang berasal dari KPP Pratama Malang Utara. Hasil analisis menghasilkan bahwa proses bisnis usaha jasa *wedding organizer* proses input berupa informasi keinginan klien dan output berupa terlaksananya acara pernikahan sesuai dengan keinginan klien. Hasil analisis juga menunjukkan pengenaan pajak penghasilan atas usaha jasa *wedding organizer* adalah tarif 0,5% sebab omzet objek penelitian masih berada dibawah 4,8 Milyar. Hasil analisis juga menunjukkan masih terdapat potensi pajak yang bisa digali walaupun nilainya tergolong kecil. Hasil analisis juga menunjukkan upaya KPP Pratama Malang Utara dalam menggali potensi pajak usaha jasa *wedding organizer* tergolong kurang sebab bukan prioritas.

Kata kunci: Pajak Penghasilan, *Wedding organizer*, Potensi, Malang

Abstract

This study aims to determine the business process of wedding organizer services in the city of Malang, the imposition of income tax on wedding organizer services in the city of Malang, to find out the potential tax revenue from the wedding organizer service business in the city of Malang, and to know the efforts of KPP Pratama North Malang in exploring the potential tax on wedding organizer service business in Malang City. The research was carried out using the literature study method and the interview method. The library research method is carried out by analyzing literature such as books, journals, papers, or news related to the wedding organizer's income tax. The interview method was carried out using the purposive sampling technique on 5 wedding organizer service business activists in Malang City. The study also utilized secondary data originating from KPP Pratama North Malang. The analysis of results show that the business process of the wedding organizer service business processes the input in the form of information on the client's wishes and the output in the form of the implementation of the wedding event with the client's wishes. The analysis also shows that the income tax on wedding organizer services is a 0.5% rate because the turnover of the research object is still below 4.8 billion. The analysis results also show that there is still potential for taxes that can be extracted even though the value is relatively small. The analysis of

results also show that the efforts of the North Malang KPP Pratama in exploring the potential for wedding organizer services are relatively lacking because they are not a priority.

Keywords: Income Tax, Wedding organizer, Potential, Malang