

Abstrak

Peran bendahara desa dalam bidang perpajakan desa sangatlah besar. Bendahara desa menjadi tiang penunjang pemungutan dan/atau pemungutan serta pelaporan pajak desa. Hal tersebut berarti, pemerintah harus dapat lebih memperhatikan terkait realisasi kewajiban pemotongan dan atau pemungutan yang dilakukan oleh bendahara desa karena masih terjadi banyak kekeliruan. Penelitian ini bertujuan untuk meneliti lebih meneliti lebih jauh permasalahan yang dihadapi Bendahara Desa dalam pemenuhan kewajiban perpajakannya. Penelitian ini merupakan penelitian kuantitatif dengan melakukan analisis atas data-data perpajakan serta berbagai literatur bacaan, teori, peraturan, dan penelitian-penelitian terdahulu. Hasil penelitian menunjukkan bahwa Pelaksanaan kewajiban pemotongan dan pemungutan Pajak Penghasilan (PPh) atas alokasi belanja barang sebagai realisasi Permendesa Nomor 11 Tahun 2019 sudah dilakukan oleh bendahara desa. PPh yang telah dilakukan pemotongan dan pemungutan adalah PPh Pasal 21, PPh Pasal 22, PPh Pasal 23, dan PPh Pasal 4 ayat (2). Meskipun telah melakukan kewajibannya, ternyata masih terdapat beberapa kekeliruan dalam perhitungan seperti contoh kesalahan penetapan DPP PPh Pasal 21 atas bukan pegawai yang bersifat berkesinambungan dan bukan pegawai yang bersifat tidak berkesinambungan. Selain itu, kesalahan perhitungan juga terjadi pada perhitungan PPh 21 atas penghasilan yang menjadi beban APBN/APBD. Pada perhitungan PPh Pasal 23 dan 4 ayat (2) juga masih terdapat beberapa kekeliruan perhitungan. Hal tersebut menandakan bahwa Meskipun Bendahara Desa Kembaran telah mematuhi kepatuhan pajak secara formal, ternyata Bendahara Desa Kembaran masih kurang dalam mematuhi kepatuhan material.

Kata kunci: Bendahara Desa, Pemotongan dan/atau pemungutan pajak

Abstract

The role of the village treasurer in the field of village taxation is very large. The village treasurer becomes the pillar supporting the collection and/or collection and reporting of village taxes. This means that the government must be able to pay more attention to the realization of the withholding and/or collection obligations carried out by the village treasurer because there are still many mistakes. This study aims to further examine the problems faced by the Village Treasurer in fulfilling his tax obligations. This research is a quantitative research by analyzing taxation data and various literatures, theories, regulations, and previous studies. The results of the study show that the implementation of the obligation to withhold and collect Income Tax on the allocation of goods expenditures as the realization of Permendesa Number 11 of 2019 has been carried out by the village treasurer. The income taxes that have been withheld and collected are Income Tax Article 21, Income Tax Article 22, Income Tax Article 23, and Income Tax Article 4 paragraph (2). Even though it has carried out its obligations, it turns out that there are still some errors in the calculations, such as an example of an error in determining the DPP Income Tax Article 21 for non-sustainable employees and non-sustainable employees. In addition, calculation errors also occur in the calculation of Income Tax Article 21 on income that is a burden on the APBN/APBD. In the calculation of Income Tax Article 23 and 4 paragraph (2), there are still some calculation errors. This indicates that although the Kembaran Village Treasurer has formally complied with tax compliance, it turns out that the Kembaran Village Treasurer is still lacking in complying with material compliance.

Keywords: Village Treasurer, Withholding and/or collecting taxes