

## **Abstrak**

*Berdasarkan Pasal 8 ayat (2) Peraturan Menteri Keuangan (PMK) Republik Indonesia Nomor 231/PMK.03/2019 tentang Tata Cara Pendaftaran dan Penghapusan Nomor Pokok Wajib Pajak, Pengukuhan dan Pencabutan Pengukuhan Pengusaha Kena Pajak, serta Pemotongan dan/atau Pemungutan, Penyetoran, dan Pelaporan Pajak bagi Instansi Pemerintah, Bendahara Pemerintah wajib untuk melakukan pemungutan, pemotongan, penyetoran, dan pelaporan PPh atas setiap transaksi yang merupakan objek pajak. Salah satu Bendahara Pemerintah yaitu Bendahara BOP Pendidikan Sekolah. Atas penggunaan dana BOP Pendidikan tersebut, bendahara wajib melakukan pemungutan, pemotongan, penyetoran, dan pelaporan atas transaksi tersebut. Penelitian ini bertujuan untuk mengetahui pelaksanaan kewajiban perpajakan yang dilakukan oleh Bendahara BOP Pendidikan SMK Negeri 2 Pekalongan terhadap belanja barang dan jasa. Penelitian ini menggunakan metode pendekatan kualitatif dengan mengumpulkan data berupa sumber-sumber literatur, hasil wawancara, dan beberapa dokumen yang dimiliki oleh pihak terkait. Hasil penelitian menunjukkan bahwa bendahara belum sepenuhnya melaksanakan kewajiban perpajakan sesuai dengan peraturan yang berlaku. Hal ini disebabkan oleh kesibukan bendahara sebagai seorang guru dan kurangnya sosialisasi mengenai peraturan perpajakan yang terbaru.*

*Kata kunci: Bendahara, Pemotongan, Pemungutan, Pajak.*

## **Abstract**

*Based on Article 8 paragraph (2) of the Regulation of the Minister of Finance (PMK) of the Republic of Indonesia Number 231 / PMK.03 / 2019 concerning Procedures for Registration and Elimination of Taxpayer Identification Numbers, Confirmation and Revocation of Inauguration of Taxable Entrepreneurs, as well as Withholding and / or Collection, Deposit, and Reporting of Taxes for Government Agencies, the Government Treasurer is obliged to collect, withhold, deposit, and report income tax on every transaction that is a tax object One of the Government Treasurers is the Treasurer of the School Education BOP. Upon the use of the Education BOP funds, the treasurer is obliged to collect, withhold, deposit, and report on the transaction. SMK Negeri 2 Pekalongan as the recipient of the Education BOP fund from the Central Java Provincial Government certainly has an obligation to manage the fund. SMK Negeri 2 Pekalongan is also obliged to meet tax aspects in the use of Education BOP funds, namely tax collection. This study aims to determine the implementation of tax obligations carried out by the Treasurer of the BOP Education of SMK Negeri 2 Pekalongan on spending on goods and services. This research uses a descriptive qualitative method by collecting data in the form of literature sources, interview results, and several documents owned by related parties. The results showed that the treasurer had not fully carried out tax obligations in accordance with applicable regulations. This is due to the busyness of the treasurer as a teacher and the lack of socialization regarding the latest tax regulations.*

*Keywords: Treasurer, Withholding, Collection, Taxes.*