

Abstrak

Penelitian Tinjauan Pemungutan, Perhitungan, dan Pelaporan Pajak Penghasilan Pasal 21 atas Pegawai Negeri Sipil Pemerintah Pusat dan Daerah, yang bertujuan untuk menganalisis pemungutan, perhitungan, dan pelaporan Pajak Penghasilan Pasal 21 Pegawai Negeri Sipil Pemerintah Pusat dan Daerah. Metode penelitian yang digunakan adalah metode analisis deskriptif meliputi kegiatan observasi, studi kepustakaan, dan wawancara. Berdasarkan hasil analisis Bendaharawan di BPKAD Kota Bekasi dan KPP Madya Bekasi telah melakukan kewajibannya dengan memotong dan melaporkan Pajak Penghasilan Pasal 21 terhadap penghasilan para pegawai negeri sipil sesuai dengan peraturan perundang-undangan perpajakan yang berlaku (Sesuai dengan Peraturan Menteri Keuangan Nomor 262/PMK.03/2010) Pasal 11). Dalam hal pelaporan dan penyetoran pajak penghasilan pasal 21 para bendaharawan selalu tepat waktu. Kendala yang dihadapi oleh bendaharawan antara lain, perlunya kordinasi yang cukup antara bendahara BPKAD Kota Bekasi dengan bendahara KPP Madya Bekasi karena sama-sama menggunakan layanan aplikasi, serta harus lebih teliti lagi dalam perhitungan PPh pasal 21 agar memperkecil terjadinya pemberian sanksi administratif.

Kata Kunci: Pemungutan, Perhitungan, Pelaporan, PPh Pasal 21 Pegawai Tetap

Abstract

Research on the Review of Collection, Calculation, and Reporting of Article 21 Income Tax on Central and Regional Government Civil Servants, which aims to analyze the collection, calculation, and reporting of Article 21 Income Tax for Central and Regional Government Civil Servants. The research method used is descriptive analysis method which includes observation, literature study, and interviews. Based on the results of the analysis of the Treasurer at the Bekasi City BPKAD and the Bekasi Madya KPP, they have carried out their obligations by withholding and reporting Income Tax Article 21 on the income of civil servants in accordance with the applicable tax laws and regulations (In accordance with the Regulation of the Minister of Finance Number 262/PMK.03 /2010) Article 11). In terms of reporting and depositing income tax article 21, the treasurers are always on time. Constraints faced by treasurers include the need for sufficient coordination between the treasurer of the Bekasi City BPKAD and the treasurer of the Bekasi Madya KPP because they both use application services, and must be more careful in calculating PPh article 21 in order to minimize the occurrence of administrative sanctions.

Keywords: Collection, Calculation, Reporting, Income Tax Article 21 Permanent Employees