

ABSTRAK

Penelitian ini bertujuan untuk meninjau bagaimana mekanisme penghitungan pajak penghasilan serta potensi pajak penghasilan yang terdapat pada kegiatan usaha toko perhiasan emas di Kabupaten Karo. Pendapatan bruto kegiatan usaha toko perhiasan emas di Kabupaten Karo tergolong besar karena memiliki pangsa pasar yang cukup luas dan harga emas yang tergolong mahal. Hal tersebut mengakibatkan kegiatan usaha toko perhiasan emas memiliki potensi pajak yang cukup signifikan. Oleh karena itu, penulis mengangkat judul “Tinjauan Potensi Pajak Penghasilan atas Kegiatan Usaha Toko Perhiasan Emas di Kabupaten Karo”. Penelitian ini bertujuan untuk menjelaskan proses bisnis kegiatan usaha toko perhiasan emas di Kabupaten Karo, mengetahui pendapatan yang di peroleh kegiatan usaha toko perhiasan emas di Kabupaten Karo, meninjau mekanisme perhitungan pajak penghasilan kegiatan usaha toko perhiasan emas di Kabupaten Karo, dan meninjau potensi pajak yang terdapat pada kegiatan usaha toko perhiasan emas di Kabupaten Karo. Penulis menggunakan dua jenis metode dalam penulisan karya tulis, yaitu metode studi kepustakaan dan metode studi lapangan. Hasil penelitian ini menunjukkan proses bisnis kegiatan usaha toko perhiasan emas di Kabupaten Karo adalah transaksi jual-beli, namun tidak memiliki pencatatan yang memadai karena penghitungan penghasilan neto yang digunakan hanya berdasarkan emas yang tersisa. Pendapatan toko perhiasan emas di Kabupaten Karo bersumber dari transaksi jual-beli emas perhiasan dan fluktuasi harga emas yang terkadang dapat menimbulkan kerugian juga. Mekanisme penghitungan pajak penghasilan toko perhiasan emas di Kabupaten Karo berdasarkan tarif pasal 17 Undang-undang Nomor 36 Tahun 2008 tentang Pajak Penghasilan atau berdasarkan Peraturan Pemerintah Nomor 23 tahun 2010. Hasil dari pengolahan data yang sudah diperoleh membuktikan bahwa kegiatan usaha toko perhiasan emas di Kabupaten Karo memiliki potensi pajak yang signifikan sehingga toko perhiasan emas di Kabupaten Karo merupakan salah satu objek penggalan potensi pajak yang patut di perhitungkan oleh Direktorat Jendral Pajak.

Kata Kunci: Toko Perhiasan Emas, Pajak Penghasilan, Potensi Pajak Penghasilan

ABSTRACT

This study aims to review the mechanism for calculating income tax and the potential income tax contained in the business activities of gold jewelry stores in Karo Regency. The gross income of gold jewelry store business activities in Karo Regency is quite significant because it has a reasonably wide market share, and the price of gold is relatively high. This results in the business activities of gold jewelry stores having a significant tax potential. Therefore, the author raised the title "Review of Income Tax Potential for Gold Jewelry Shop Business Activities in Karo Regency". This study aims to explain the business process of gold jewelry store business

activities in Karo Regency, find out the income earned by gold jewelry store business activities in Karo Regency, review the mechanism for calculating income tax on gold jewelry store business activities in Karo Regency, and review the potential taxes contained in the business activities of gold jewelry stores in Karo Regency. The author uses two types of methods in writing papers: the literature study method and the field study method. The results of this study show that the business process of gold jewelry store business activities in Karo Regency is a buying and selling transaction, but it does not have adequate records because the calculation of net income used is only based on the remaining gold. The income of gold jewelry stores in Karo Regency comes from buying and selling transactions of gold jewelry and fluctuations in gold prices, which can also cause losses. The mechanism for calculating income tax for gold jewelry stores in Karo Regency is based on the rate of article 17 of Law Number 36 of 2008 concerning Income Tax or based on Government Regulation Number 23 of 2010. The results of the data processing that have been obtained prove that the business activities of gold jewelry stores in Karo Regency have significant tax potential, so gold jewelry stores in Karo Regency are one of the objects of extracting tax potential that should be taken into account by the Directorate General of Taxes.

Keywords: Gold Jewelry Store, Income Tax, Income Tax Potential