

ABSTRAKSI

Sesuai dengan peraturan yang berlaku terkait sistem pemungutan pajak withholding tax, Bendahara Dinas Pendidikan Jawa Timur wajib melakukan kewajiban pemotongan, pemungutan dan penyetoran atas Pajak Penghasilan 21 guru PNS Sekolah Menengah Atas sederajat di lingkup Jawa Timur. Sistem ini memungkinkan pihak ketiga melakukan kesalahan kewajiban perpajakannya baik disengaja maupun tidak sengaja yang dapat menimbulkan kerugian bagi keuangan negara. Penulis meninjau terkait pemenuhan kewajiban perpajakan Bendahara Dinas Pendidikan Provinsi Jawa Timur dengan ketentuan perpajakan yang berlaku. Metode yang digunakan dalam penelitian ini antara lain melakukan wawancara dengan Dinas Pendidikan Provinsi Jawa Timur selaku pemberi penghasilan guru PNS SMA di Jawa Timur dan wawancara dengan sampel guru yang penulis ambil secara acak di SMA Negeri 2 Jombang. Selain itu, penulis juga menggunakan metode tinjauan literatur terhadap berbagai ketentuan peraturan perundang-undangan perpajakan di Indonesia guna mencari standar pemenuhan kewajiban yang tepat. Hasil tinjauan menunjukkan bahwa Bendahara Dinas Pendidikan Provinsi Jawa Timur telah memenuhi sebagian besar kewajiban sebagai pemotong namun belum memenuhi beberapa kewajibannya.

Kata kunci: *withholding tax system*, PPh 21, PPh Pemotongan dan Pemungutan

Abstract

Following the regulations that apply related to the withholding tax collection system, the Treasurer of the East Java Education Office is obliged to carry out the obligation to withhold, collect and deposit income tax on 21 civil servant teachers in Senior High Schools in East Java. This system allows third parties to make mistakes in their tax obligations both intentionally and unintentionally that can cause losses to the state's finances. The author reviews the fulfillment of the tax obligations of the Treasurer of the East Java Provincial Education Office with applicable tax provisions. The methods used in this study included conducting interviews with the East Java Provincial Education Office as the income earner for high school civil servant teachers in East Java and interviews with sample of teachers that randomly collected at Senior High School 2 Jombang. In addition, the author also uses a literature review method on various provisions of tax laws and regulations in Indonesia to find the right standards to fulfill the obligations. The results of the review showed that the Treasurer of the East Java Provincial Education Office had fulfilled most of his obligations as a withholder but missed some of his obligations.