

Abstrak

Pajak berperan penting dalam menyokong pendapatan negara karena besarnya porsi penerimaan pajak dalam Laporan Keuangan Pemerintah Pusat. Dalam upaya meningkatkan pendapatan negara, pemerintah melakukan intensifikasi penerimaan perpajakan dengan mengamati pemenuhan kewajiban perpajakan instansi pemerintah desa. Instansi pemerintah desa berkewajiban melakukan pemungutan, penyetoran, dan pelaporan PPh Pasal 22 atas belanja barang dengan sumber dana desa. Besarnya alokasi dana desa untuk belanja barang membuat potensi PPh Pasal 22 yang dipungut instansi pemerintah desa juga besar. Tujuan penelitian ini untuk mengetahui pelaksanaan pemungutan, penyetoran, pelaporan PPh Pasal 22, serta kendala yang dihadapi oleh Kaur Keuangan Desa Ujan Mas Baru. Ada dua metode penelitian yang digunakan dalam penyelesaian penelitian ini, yaitu metode studi kepustakaan dan metode penelitian lapangan. Hasil penelitian menemukan bahwa pemungutan, penyetoran, dan pelaporan PPh Pasal 22 oleh Kaur Keuangan Desa Ujan Mas Baru belum sepenuhnya sesuai dengan peraturan perundang-undangan perpajakan yang berlaku. Masih terdapat perbedaan antara jumlah PPh Pasal 22 yang dipungut dan jumlah PPh Pasal 22 yang seharusnya dipungut. Penyetoran PPh Pasal 22 terlambat dan pelaporan PPh Pasal 22 sama sekali tidak dilakukan oleh Kaur Keuangan Desa Ujan Mas Baru untuk tahun pajak 2020. Minimnya pengetahuan perpajakan serta sulitnya menjangkau rekanan yang berstatus PKP dan mengakses situs DJP *Online* menjadi kendala Kaur Keuangan Desa Ujan Mas Baru dalam menjalankan kewajiban PPh Pasal 22.

Kata kunci: Pemungutan, Penyetoran, Pelaporan, PPh Pasal 22, Instansi Pemerintah Desa

Abstract

Taxes play an important role in supporting state revenues because of the large portion of tax revenues in the Central Government Financial Statements. In an effort to increase state revenues, the government intensifies tax revenues by observing the fulfillment of tax obligations of village government agencies. Village government agencies are obliged to collect, deposit, and report Income Tax Article 22 on goods expenditures with village funds. The large allocation of village funds for goods expenditure means the potential for Income Tax Article 22 collected by village government agencies is also large. The purpose of this study was to determine the implementation of collecting, depositing, and reporting Income Tax Article 22, as well as the obstacles faced by the Head of Financial Affairs of Ujan Mas Baru Village. There are two research methods used in the completion of this research, namely the literature study method and the field research method. The results of the study found that the collection, deposit, and reporting of Income Tax Article 22 by the Ujan Mas Baru Village Finance Head was not fully in accordance with the applicable tax laws and regulations. There is still a difference between the amount of Income Tax Article 22 collected and the amount of Income Tax Article 22 that should be collected. The payment of Income Tax Article 22 is late and the reporting of Income Tax Article 22 is not carried out at all by the Ujan Mas Baru Village Finance Head for the 2020 fiscal year. The lack of tax knowledge and the difficulty of reaching partners with taxable employers status and accessing the DJP Online site are obstacles to the Ujan Mas Baru Village Finance Head in carrying out the obligations of Income Tax Article 22.

Keywords: Collection, Deposit, Reporting, Income Tax Article 22, Village Government Agencies