

ABSTRAK

**ANALISIS PENGHITUNGAN PAJAK PENGHASILAN PASAL 21 BAGI
PEGAWAI TETAP
Studi Kasus di PT. Perkebunan Nusantara – V kebun Inti/KKPA Sei Garo**

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Tujuan Penelitian ini adalah untuk mengetahui apakah penghitungan Pajak Penghasilan Pasal 21 bagi pegawai tetap di PT. Perkebunan Nusantara – V Kebun Inti/KKPA Sei Garo telah sesuai dengan Peraturan Direktur Jenderal Pajak Nomor PER-16/PJ/2016.

Jenis penelitian adalah studi kasus. Data diperoleh dengan melakukan wawancara dan dokumentasi. Sampel dipilih dengan teknik *Purposive Sampling* yaitu sampel yang diambil berdasarkan kriteria spesifik. Langkah-langkah untuk penganalisisan data yaitu menganalisis, membandingkan, dan menarik kesimpulan mengenai penghitungan PPh Pasal 21 telah sesuai dengan Peraturan Direktur Jenderal Pajak Nomor PER-16/PJ/2016.

Hasil penelitian menunjukkan bahwa penghitungan Pajak Penghasilan Pasal 21 yang dilakukan PT. Perkebunan Nusantara – V Kebun Inti/KKPA Sei Garo pada jumlah penghasilan bruto tidak mengacu pada Peraturan Direktur Jenderal Pajak Nomor PER-16/PJ/2016 dalam rangka penghitungan biaya jabatan. Pada saat penghitungan biaya jabatan perusahaan hanya memasukkan komponen gaji, tunjangan PPh, dan premi asuransi sebagai penghasilan bruto.

Kata Kunci: Penghitungan, Pajak Penghasilan Pasal 21

ABSTRACT

**AN ANALYSIS OF THE CALCULATION OF THE INCOME TAX IN
ARTICLE 21 FOR PERMANENT EMPLOYEES
Case Study at PT. Perkebunan Nusantara – V Kebun Inti/KKPA Sei Garo**

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This study aimed to find out whether the calculation of the Income Tax in Article 21 for permanent employees in PT. Perkebunan Nusantara – V Kebun Inti/KKPA Sei Garo would be in accordance with the Regulation of the Director General of Taxation Number PER-16/PJ/2016.

This research was a case study. The data were collected through interviews and documentation. The sample was selected by means of the purposive sampling technique; it was selected on the basis of specific criteria. The steps for analyzing the data were analyzing, comparing, and drawing conclusions about whether the calculation of the Income Tax in Article 21 referred to the Regulation of the Director General of Taxation Number PER-16/PJ/2016.

The results of the study showed that the calculation of the Income Tax in Article 21 made by PT. Perkebunan Nusantara – V Kebun Inti/KKPA Sei Garo for the total of the gross income was not referred to the Regulation of the Director General of Taxation Number PER-16/PJ/2016 due to the calculation of the position allowance. The calculation of the occupational expenses of the company only included the components of the salary, PPh allowance, and insurance premiums as gross income.

Keywords: *Calculation, Income Tax in Article 21*