

ABSTRAK

**EVALUASI PENGHITUNGAN PPh PASAL 21
BAGI PEGAWAI NEGERI SIPIL
BERDASARKAN
PERATURAN DIREKTUR JENDERAL PAJAK NOMOR PER-31/PJ/2009
Studi Kasus pada SMP N 2 Tegalrejo Kabupaten Magelang**

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Tujuan penelitian ini ialah untuk mengetahui apakah penghitungan PPh Pasal 21 bagi Pegawai Negeri Sipil SMP N 2 Tegalrejo Kabupaten Magelang sudah sesuai dengan Peraturan Direktur Jenderal Pajak Nomor Per-31/PJ/2009. Penghitungan PPh pasal 21 bagi PNS dilakukan oleh pemerintah sehingga dari pihak sekolah tidak melakukan penghitungan sendiri. Banyak dari PNS kurang memahami bagaimana penghitungan PPh pasal 21 atas gaji mereka. Pajak Penghasilan Pasal 21 PNS ditanggung oleh pemerintah dalam bentuk tunjangan Pajak Penghasilan. Besarnya tunjangan PPh Pasal 21 sama dengan besarnya PPh pasal 21 terhutang.

Jenis penelitian ini ialah studi kasus yang di laksanakan pada SMP N 2 Tegalrejo Kabupaten Magelang. Teknik pengumpulan data dilakukan dengan melakukan wawancara dan dokumentasi. Teknik analisis data dengan cara mendeskripsikan dan membandingkan hasil penghitungan PPh Pasal 21 terhutang yang dilakukan oleh Pemerintah dengan penghitungan oleh penulis berdasarkan Peraturan Direktur Jenderal Pajak Nomor Per-31/PJ/2009.

Hasil penelitian dengan membandingkan hasil penghitungan PPh Pasal 21 terhutang yang dilakukan oleh Pemerintah dengan penghitungan oleh penulis berdasarkan Peraturan Direktur Jenderal Pajak Nomor Per-31/PJ/2009 menunjukkan adanya selisih jumlah PPh terhutang yaitu terjadi kurang potong. Hal ini terjadi karena adanya beberapa langkah penghitungan yang kurang sesuai dengan Peraturan Direktur Jenderal Pajak Nomor Per-31/PJ/2009, maka dalam penelitian ini dapat disimpulkan bahwa penghitungan PPh Pasal 21 bagi PNS SMP N 2 Tegalrejo belum sesuai dengan Peraturan Direktur Jenderal Pajak Nomor Per-31/PJ/2009.

ABSTRACT

**EVALUATION FOR THE CALCULATION OF INCOME TAX ARTICLE 21
FOR CIVIL SERVANTS
BASED ON REGULATION OF
DIRECTOR GENERAL OF TAXATION NUMBER PER-31/PJ/2009.**

A Case Study at SMP N 2 Tegalrejo of Magelang Regency.

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The purpose of this study was to know whether the calculation of income tax article 21 for civil servants of SMP N 2 Tegalrejo Magelang was in line with the Regulation of the Director General of Taxes No. Per-31/PJ/2009. The calculation of Tax Article 21 for civil servants was done by the government so that the school did not do their own calculations. Many civil servants were less understand of how the calculation of income tax under Article 21 for their salary. Article 21 Income Tax was born by the government civil servants in the form of PPh section 21 fringe benefit. Article 21 total income tax allowances was equal with the amount of income tax payable of Article 21.

This research was a case study in SMP N 2 Tegalrejo of Magelang regency. The data were collected by conducting interviews and documentation. The data analysis techniques were by describing and comparing the results of the calculation of income tax article 21 paid by the government with the calculations by the writer based on the Regulation of the Director General of Taxation Number Per-31/PJ/2009.

The results of research by comparing the results of calculation of Income Tax Article 21 paid by the government with the calculations by the writer based on the Regulation of the Director General of Taxation Number Per-31/PJ/2009 showed the differences in the amount of outstanding income tax payable Article 21 that was less deduction. This happened because there were certain steps in the calculation that were not in line with the Regulations the Director General of Taxation Number Per-31/PJ/2009, hence in this study it could be concluded that Article 21 Income tax calculation for SMP N 2 Tegalrejo civil servants had not in line with The Regulation of the Director General of Taxes No. Per-31/PJ/2009.