

## ABSTRAK

### EVALUASI PERHITUNGAN PAJAK PENGHASILAN PASAL 21

Studi Kasus pada Pegawai Tetap PT Aneka Adhilogam Karya

Katarina Menuneda  
NIM: 052114107  
Universtas Sanata Dharma  
Yogyakarta  
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Tujuan penelitian ini untuk mengetahui apakah PT Aneka Adhilogam Karya telah menerapkan Peraturan Direktur Jenderal Pajak Nomor:PER-31/PJ/2009 dalam Perhitungan Pajak Penghasilan Pasal 21 untuk Pegawai Tetapnya.

Jenis penelitian adalah studi kasus. Data yang diperoleh dengan melakukan wawancara, dan dokumentasi. Teknik analisis data yang digunakan adalah dengan mendeskripsikan Perhitungan PPh Pasal 21 yang dilakukan oleh PT Aneka Adhilogam Karya dan Perhitungan PPh Pasal 21 sesuai dengan Keputusan Direktur Jenderal Pajak nomor:PER- 31/PJ/2009, melakukan Perhitungan Pajak Penghasilan Pasal 21 sesuai dengan Keputusan Direktur Jenderal Pajak nomor: PER- 31/PJ/2009. Teknik selanjutnya, mengidentifikasi perbedaan Perhitungan PPh Pasal 21 Pegawai tetap pada gaji teratur PT Aneka Adhilogam Karya dengan Keputusan Direktur Jenderal Pajak nomor: PER- 31/PJ/2009. Hasil dari perhitungan dan pengidentifikasi perbedaan dilakukan analisis apakah telah sesuai dengan peraturan perpajakan yang berlaku.

Hasil penelitian menunjukkan bahwa berdasarkan hasil analisis data dan pembahasan yang telah dilakukan pada 25 (dua puluh lima) orang Pegawai tetap PT Aneka Adhilogam Karya, Perhitungan Pajak Penghasilan Pasal 21 belum menerapkan Peraturan Direktur Jenderal Pajak nomor : PER- 31/PJ/2009.

## ABSTRACT

AN EVALUATION OF ARTICLE 21 INCOME TAX CALCULATION  
A case study on permanent office workers of *Aneka Adhilogam Karya Ltd.*

Katarina Menuneda  
NIM: 052114107

Sanata Dharma University  
Yogyakarta  
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The purpose of the research was to identify whether or not *Aneka Adhilogam Karya Ltd.* had implemented the Tax Directorate General's Regulation No. :PER-31/PJ/2009 in calculating the income tax article 21 to its permanent workers.

It was a case study. The data were collected through interviews and document exploration. The data analysis technique was by drawing a description of article 21 income tax calculation implemented by *Aneka Adhilogam Karya Ltd.* on one hand, and on the other hand, the calculation of article 21 income tax according to the Tax Directorate General Regulation No. :PER-31/PJ/2009. Next, identifying the difference between the calculation of income tax defined by *Aneka Adhilogam Karya Ltd.* for its permanent workers as stated in their salary list and the calculation according to the Tax Directorate General's Regulation No. :PER-31/PJ/2009. The result of calculation and identification of that difference was further analyzed to identify whether or not it was in accordance with the official tax regulation.

The result showed that, based on the data analysis result and the investigation on twenty five permanent workers of *Aneka Adhilogam Karya Ltd.*, the calculation of income tax defined by the company (*Aneka Adhilogam Karya Ltd*) had not yet implemented the Tax Directorate General's Regulation No. :PER-31/PJ/2009.