

ABSTRAK

EVALUASI PENGHITUNGAN PAJAK PENGHASILAN PASAL 21 PEGAWAI DAN BUKAN PEGAWAI Studi Kasus di Sekolah Menengah Atas Kolese De Britto Yogyakarta

Penelitian ini memiliki tujuan untuk mengevaluasi apakah penghitungan Pajak Penghasilan Pasal 21 pegawai dan bukan pegawai di Sekolah Menengah Atas Kolese De Britto masa pajak 2016 sudah mengacu dengan Peraturan Direktur Jenderal Pajak Nomor PER-16/PJ/2016. Penghitungan yang menjadi pembahasan penelitian ini adalah penghitungan PPh pasal 21 Masa dan Penghitungan PPh Pasal 21 terutang tahun pajak 2016.

Teknik analisis data yang dilakukan dengan membandingkan penghitungan pajak penghasilan pasal 21 berdasarkan Peraturan Direktur Jenderal Pajak Nomor PER-16/PJ/2016.

Berdasarkan hasil analisis data, dapat disimpulkan bahwa untuk penghitungan PPh pasal 21 masa yang dilakukan SMA Kolese De Britto Yogyakarta belum sesuai sepenuhnya. Komponen-komponen penghitungan tidak sama dengan Peraturan Direktur Jenderal Pajak Nomor PER-16/PJ/2016.

Kata Kunci : Evaluasi Penghitungan PPh pasal 21, Masa Pajak, Tahun Pajak, Pajak Penghasilan

ABSTACT

***EVALUATION OF EMPLOYEES AND NON-EMPLOYEES ARTICLE 21
INCOME TAX CALCULATION***

A Case Study at De Britto College Senior High School Yogyakarta

This research anmed to evaluating whether the calculation of Article 21 Income Tax of employees and non employees at De Britto College Senior High School Yogyakarta during the 2016 tax period was according to the Directorate General Taxation Regulation number PER-16/PJ/2016. The calculation that was discussed in this research was the Article 21 Income Tax Calculation regarding Income Tax Period and Calculation due for Tax Year 2016.

The data analysis technique was done by compared the Article 21 Income Tax calculation based on the Directorate General Taxation Regulation number PER-16/PJ/2016.

Based on the data analysis results, the conclusion the Article 21 Income Tax calculation that was done by Kolese De Britto High School Yogyakarta had not thoroughly met the standards of the regulations. The components of the calculation was'nt according to the Directorate General Taxation Regulation number PER-16/PJ/2016.

Keywords: Evaluation of Article 21 Income Tax Calculation, Tax Period, Tax Year, Income Tax