

ABSTRAK

**EVALUASI PENGISIAN SURAT PEMBERITAHUAN MASA
PAJAK PENGHASILAN PASAL 21 DAN/ATAU PASAL 26
Studi Kasus di Dinas Pendapatan Daerah, Kutai Barat**

Fransisko Suseno
NIM : 072114091
Universitas Sanata Dharma
Yogyakarta
2013

Tujuan penelitian ini untuk mengevaluasi apakah pengisian Surat Pemberitahuan Masa Pajak Penghasilan Pasal 21 dan/atau Pasal 26 di Dinas Pendapatan Daerah Kutai Barat sudah memenuhi kriteria benar, lengkap, jelas, dan ditandatangani.

Jenis penelitian adalah studi kasus. Data diperoleh dengan wawancara dan dokumentasi. Teknik analisis data menggunakan metode deskriptif analisis. Langkah-langkah yang dilakukan: (1) menguji kriteria benar dengan mendeskripsikan penghitungan Pajak Penghasilan Pasal 21 yang dilakukan Dispenda, penulis melakukan penghitungan kembali Pajak Penghasilan Pasal 21 berdasarkan Peraturan Menteri Keuangan Nomor 262/PMK.03/2010. Hasil penghitungan Pajak Penghasilan Pasal 21 berdasarkan Peraturan Menteri Keuangan Nomor 262/PMK.03/2010 dibandingkan dengan hasil penghitungan yang dilakukan oleh Dispenda. (2) Untuk kriteria lengkap, menganalisis unsur yang memuat objek pajak dan dokumen pendukung lain yang harus dilaporkan dalam Surat Pemberitahuan Masa Pajak Penghasilan Pasal 21 dan/atau Pasal 26. (3) Kriteria jelas, mendeskripsikan asal-usul objek pajak yang harus dilaporkan dalam Surat Pemberitahuan Masa Pajak Penghasilan Pasal 21 dan/atau Pasal 26. (4) Kriteria ditandatangani, ada atau tidaknya pimpinan membubuhkan tandatangan, nama lengkap, dan cap instansi pada Surat Pemberitahuan Masa Pajak Penghasilan Pasal 21 dan/atau Pasal 26.

Hasil penelitian menunjukkan pengisian Surat Pemberitahuan Masa Pajak Penghasilan Pasal 21 dan/atau Pasal 26 yang dilakukan Dispenda belum sepenuhnya benar. Bagian yang belum benar yaitu untuk keperluan penerapan tarif pajak, jumlah Penghasilan Kena Pajak tidak dibulatkan ke bawah dalam ribuan rupiah penuh, tarif pemotongan Pajak Penghasilan Pasal 21 bagi pegawai yang belum memiliki NPWP, dan penentuan PTKP bagi karyawan. Dispenda, Kutai Barat dalam melakukan pengisian Surat Pemberitahuan Masa Pajak Penghasilan Pasal 21 dan/atau Pasal 26 sudah memenuhi kriteria lengkap, jelas, dan ditandatangani berdasarkan peraturan perundang-undangan perpajakan.

ABSTRACT

EVALUATION OF THE FILLING OF THE FORM OF PERIODIC
TAX PAYABLE OF INCOME TAX BASE ON
ARTICLE 21 AND/OR ARTICLE 26
A Case study at the Office of Regional Revenue, Kutai Barat

Fransisko Suseno
NIM: 072114091
Sanata Dharma University
Yogyakarta
2013

The purpose of this research is to evaluate of whether the filling of the form of periodic tax payable of the income tax based on Article 21 and/or Article 26 at the Office of Regional Revenue of Kutai Barat, has met the criteria of “correct”, “complete”, “clear” and “signed”.

This research is a case study. The data was obtained through interview and documentation. Data analysis was done based on the method of descriptive analysis. The procedure of data analysis as follows: (1) assessing the criteria of “correct” by comparing the calculation of income tax based on Article 21 as it was done by the Office of Regional Revenue, with the calculation of the income tax based on Article 21 as stated in the Regulation of the Ministry of Finance Number 262/PMK.03/2010. (2) Assessing the criteria of “complete”, by analyzing elements which contained the object of tax and other supporting documents that must be reported in the form of periodic tax payable of the income tax based on Article 21 and/or Article 26. (3) Assessing the criteria of “clear”, by describing the origin of object tax that must be reported in the form of periodic tax payable of the income tax based on Article 21 and/or Article 26. (4) Assessing the criteria of “signed”, by observing of whether the form has been signed by the chairman, the full name of the chairman was written, the stamp of the agency was marked the form of periodic tax payable of the income tax based on Article 21 and/or Article 26.

The result shows that the filling of the form of periodic tax payable of the income tax based on Article 21 and/or Article 26 prepared by the Office of Regional Revenue was not completely correct. The amount of taxable income was not adjusted to the nearest lower thousands rupiah, incorrect calculation of the tariff cut for officer who has not obtained the number of tax payer, and incorrect calculation of the amount of tax free income for female officer. However, the filling of the form of perodic tax payable of the income tax based on Article 21 and/or Article 26 by the Office of Regional Revenue of Kutai Barat has met the criteria of complete, clear and signed, as required by the tax laws.