

ABSTRAK

ANALISIS PENGHITUNGAN PAJAK PENGHASILAN PASAL 21 ATAS GAJI PEGAWAI TETAP, PEGAWAI TIDAK TETAP DAN BUKAN PEGAWAI

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2019

Penelitian ini merupakan proses untuk menilai dan mengukur penghitungan 6 (enam) sampel PPh Pasal 21 atas gaji pegawai tetap sebanyak 2 (dua) orang, pegawai tidak tetap sebanyak 2 (dua) orang dan bukan pegawai sebanyak 2 (dua) orang yang dilakukan di SMP Negeri 1 Kefamenanu dengan masa pajak tahun 2018 telah sesuai dengan Peraturan Direktur Jenderal Pajak Nomor PER-16/PJ/2016.

Jenis penelitian yang digunakan adalah studi kasus. Tekni analisis data yang dilakukan yaitu dengan cara membandingkan penghitungan pajak penghasilan pasal 21 antara Bendahara dan peneliti berdasarkan Peraturan Direktur Jenderal Pajak Nomor PER-16/PJ/2016.

Hasil penelitian menunjukkan bahwa penghitungan sampel PPh Pasal 21 yang dilakukan oleh Bendahara SMP Negeri 1 Kefamenanu bagi pegawai tetap belum sesuai dengan penghitungan PPh Pasal 21 yang dihitung berdasarkan Peraturan Direktur Jenderal Pajak Nomor PER-16/PJ/2016. Penghitungan sampel PPh Pasal 21 bagi pegawai tidak tetap dan bukan pegawai sudah sesuai dengan penghitungan PPh Pasal 21 yang dihitung berdasarkan Peraturan Direktur Jenderal Pajak Nomor PER-16/PJ/2016.

Kata Kunci: Analis Penghitungan PPh Pasal 21, Pegawai Tetap, Pegawai Tidak Tetap dan Bukan Pegawai.

ABSTRACT

**CALCULATION ANALYSIS OF INCOME TAX ARTICLE 21 FOR
SALARY OF PERMANENT EMPLOYEES, TEMPORARY EMPLOYEES
AND NON- EMPLOYEES**

CASE STUDY IN SMP NEGERI 1 KEFAMENANU

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The research aimed to assess and measure the calculation of 6 (six) of Income Tax Article 21 for the salary of 2 (two) permanent employees, 2 (two) temporary employees and 2 (two) non-employees conducted in SMP Negeri 1 Kefamenanu with the 2018 tax period in accordance with the Regulation of the Director General of Tax Number PER-16/PJ/2016.

This type of research was a case study. Data analysis technique was carried out by comparing the calculation of Income Tax Article 21 between the treasurer and researchers based on the Regulation of the Director General of Tax Number PER-16/PJ/2016.

The results showed that the calculation of Income Tax Article 21 carried out by the treasurer of SMP Negeri 1 Kefamenanu for sample permanent employees was not in accordance with the calculation of Income Tax Article 21 which was calculated based on Regulation of the Director General of Tax Number PER-16/PJ/2016. Calculation of Income Tax Article 21 sample for temporary employees and non-employees was in accordance with article 21 Income Tax calculation which was calculated based on Regulation of the Director General of Tax Number PER-16/PJ/2016.

Keywords: Analysis of the calculation of Income Tax Article 21, permanent employees, temporary employees and non-employees