

## ABSTRAK

### **EVALUASI PAJAK PENGHASILAN ATAS JASA KONSTRUKSI Studi Kasus di PT. Concretindo Citra Sarana**

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Tujuan dari penelitian ini adalah (1) mengetahui kesesuaian antara penghitungan PPh PT. Concretindo Citra Sarana berdasarkan Peraturan Pemerintah No. 40 Tahun 2009 tentang Pajak Penghasilan atas jasa konstruksi. (2) Mengetahui pelaporan SPT tahunan PPh PT. Concretindo Citra Sarana.

Jenis penelitian ini adalah studi kasus. Teknik pengumpulan data menggunakan wawancara dan dokumentasi. Teknik analisis data yang digunakan adalah analisis komparasi.

Hasil penelitian menunjukkan bahwa (1) penghitungan PPh PT. Concretindo Citra Sarana telah sesuai berdasarkan Peraturan Pemerintah No. 40 Tahun 2009 tentang pajak penghasilan atas jasa konstruksi. (2) PT. Concretindo Citra Sarana telah melaporkan SPT tahunan ke KPP Tangerang Timur.

Kata Kunci: pajak penghasilan, jasa konstruksi, SPT tahunan wajib pajak badan.

**ABSTRACT**

**THE EVALUATION OF INCOME TAX FOR  
CONSTRUCTION SERVICE  
A Case of Study at PT. Concretindo Citra Sarana**

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The purpose of this research is (1) to evaluate the conformity of income tax calculation at PT. Concretindo Citra Sarana based on Government Regulation 40, 2009 on income tax for construction services (2) to determine how the annual tax return reported.

The type of this research was a case study. The technique of data collection were interview and documentation. The technique of data analysis was comparative analysis.

The result showed that (1) the income tax calculation at PT. Concretindo Citra Sarana was in accordance with Government Regulation No. 40, 2009 on income tax for construction services (2) PT. Concretindo Citra Sarana reported the annual tax return at KPP Tangerang Timur on time and correctly.

Keyword: income tax, construction service, annual tax return.