

ABSTRAK

**EVALUASI PENGHITUNGAN, PENYETORAN, DAN PELAPORAN
PAJAK PENGHASILAN PASAL 21
BAGI PEGAWAI TETAP
Studi Kasus Di Dinas Pengelolaan Keuangan dan Aset Daerah
Kabupaten Sleman**

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Tujuan penelitian ini adalah untuk mengetahui apakah penghitungan, penyetoran, dan pelaporan Pajak Penghasilan Pasal 21 (PPh Pasal 21) bagi pegawai tetap di Dinas Pengelolaan Keuangan dan Aset Daerah (DPKAD) Kabupaten Sleman telah sesuai dengan Peraturan Direktur Jenderal Pajak Nomor PER-31/PJ/2012.

Jenis penelitian adalah studi kasus. Data diperoleh dengan wawancara dan dokumentasi. Teknik pengumpulan sampel dengan *purposive sampling*. Teknik analisis data pada penelitian ini dengan cara membandingkan dan mengevaluasi penghitungan, penyetoran, dan pelaporan PPh Pasal 21 terhadap Peraturan Direktur Jenderal Pajak Nomor PER-31/PJ/2012.

Kesimpulan yang diperoleh adalah: (1) penghitungan dan pelaporan PPh Pasal 21 belum sesuai dengan Peraturan Direktur Jenderal Pajak Nomor PER-31/PJ/2012 dan (2) penyetoran PPh Pasal 21 telah sesuai dengan Peraturan Direktur Jenderal Pajak Nomor PER-31/PJ/2012.

Kata Kunci: Penghitungan, Penyetoran, Pelaporan, PPh Pasal 21

ABSTRACT

**EVALUATION OF CALCULATING, DEPOSITING, AND REPORTING
OF INCOME TAX ARTICLE 21 FOR PERMANENT EMPLOYEES
A Case Study at The Department of Finance Management and Regional
Asset of Sleman Regency**

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This research aims to determine whether calculating, depositing, and reporting of Income Tax Article 21 for employees in the Department of Finance Management and Regional Asset of Sleman Regency, were applied based on the Regulation of General Directorate of Taxation, Number PER-31/PJ/2012.

Type of this research is a case study. Data was collected through interviews and documentations. The sample method is purposive sampling. The method of analysis being used in this research was comparing and evaluating of calculating, depositing, and reporting of Income Tax Article 21 based on the Regulation of General Directorate of Taxation, Number PER-31/PJ/2012.

This research concluded that (1) the calculating and reporting of Income Tax Article 21 was not accordance with the Regulation of General Directorate of Taxation, Number PER-31/PJ/2012 and (2) the depositing of Income Tax Article 21 was accordance with the Regulation of General Directorate of Taxation, Number PER-31/PJ/2012.

Keywords: Calculating, Depositing, Reporting, Income Tax of Article 21