

ABSTRAK

EVALUASI PENGHITUNGAN PAJAK PENGHASILAN PASAL 21
PEGAWAI TETAP
(Studi Kasus di Sekolah Menengah Atas Santo Paulus Pontianak Kalimantan Barat)

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Tujuan penelitian ini untuk mengetahui penghitungan Pajak Penghasilan Pasal 21 Pegawai Tetap SMA Santo Paulus telah atau belum mengacu pada Peraturan Direktorat 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.

Jenis Penelitian adalah studi kasus. Teknik pengumpulan data yang digunakan adalah wawancara dan dokumentasi. Teknik analisis data yang digunakan adalah deskriptif komparatif yaitu membandingkan hasil penghitungan Pajak Penghasilan Pasal 21 yang dilakukan oleh YPSB pada pegawai tetap di SMA Santo Paulus dengan penghitungan berdasarkan Peraturan Direktorat Jenderal Pajak Nomor Per-16/PJ/2016.

Hasil dari analisis data menunjukkan bahwa penghitungan Pajak Penghasilan Pasal 21 pada pegawai tetap SMA Santo Paulus yang dilakukan YPSB belum mengacu pada Peraturan Direktorat Jenderal Pajak Nomor Per-16/PJ/2016. Karena, masih terdapat beberapa komponen penghitungan yang tidak sama dengan Peraturan Direktorat Jenderal Pajak Nomor Per-16/PJ/2016.

Kata Kunci: Penghitungan PPh Pasal 21 Pegawai Tetap

ABSTRACT

**EVALUATION OF PERMANENT EMPLOYEES ARTICLE 21 INCOME TAX
CALCULATION**

(A Case Study at Saint Paul Senior High School Pontianak West Borneo)

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This research aimed to find out Article 21 Income Tax calculation of the permanent employees at Saint Paul High School of Pontianak, West Borneo had or had not been refers to the standards of 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 type of research was case study. The data collection technique that was used is interview and documentation. The data analysis technique that used was comparative descriptive which was compared to the calculation result that was done by YPSB to the permanent employees of Saint Paul High School with calculation based on the standards of Directorate General Taxation Regulation number PER-16/PJ/2016.

The result of data analysis was that some components of the calculation of Article 21 Income Tax calculation of the permanent employees at Saint Paul High School was done by the YPSB had not been refers to the standards of Directorate General Taxation Regulation number PER-16/PJ/2016. Because, there were also a few other calculation components that were different with the Directorate General Taxation Regulation number PER-16/PJ/2016.

Keywords: Article 21 Income Tax calculation of the permanent employees