

ABSTRAK

Fath Cahyana Aji Arnando, 16101155110074, Akuntansi 2020, “Analisis Penerapan Perhitungan, Pemotongan, Penyetoran, Dan Pelaporan Pajak Penghasilan Pasal 21 Pada PT Yasiga Sarana Utama”, dibawah bimbingan Ibu Hj.Yosi Yulia,S.E,M.M,Ak,C.A dan Ibu Neni Sri Wahyuni Nengsi,S.E,M.M.

Penelitian ini bertujuan untuk mengetahui Perhitungan Pajak Penghasilan Pasal 21, Pemotongan Pajak Penghasilan Pasal 21, Penyetoran Pajak Penghasilan Pasal 21, Pelaporan Pajak Penghasilan Pasal 21, dan Pajak Penghasilan Pasal 21 atas pegawai tetap. Variabel penelitian pada skripsi ini adalah perhitungan pajak penghasilan pasal 21, pemotongan pajak penghasilan pasal 21, penyetoran pajak penghasilan pasal 21, pelaporan pajak penghasilan pasal 21, dan pajak penghasilan pasal 21.

Penelitian ini menggunakan analisis deskriptif sebagai metode analisa data dengan cara menganalisa suatu penelitian dimana terdapat data, informasi, maupun permasalahan di dalamnya serta menjadi kegiatan untuk mengetahui, memahami, dan memecah rangkaian diskusi permasalahan pada penelitian tersebut agar bisa mendapatkan rangkaian analisis secara lebih akurat.

Teknik Pengumpulan data yang digunakan dalam penelitian ini adalah Penelitian Kepustakaan (Library Research) dan Penelitian Lapangan (Field Research).

Hasil penelitian pada skripsi ini menunjukkan bahwa diduga perhitungan pph pasal 21, pemotongan pph pasal 21, penyetoran pph pasal 21, pelaporan pph pasal 21, dan pajak penghasilan pasal 21 pada PT.Yasiga Sarana Utama telah sesuai dengan pph pasal 21 (Undang – Undang Perpajakan).

Kata Kunci : perhitungan pph pasal 21, pemotongan pph pasal 21, penyetoran pph pasal 21, pelaporan pph pasal 21, dan pajak penghasilan pasal 21.

ABSTRACT

Fath Cahyana Aji Arnando, 16101155110074, Accounting 2020, "Analysis of the Application of Calculation, Withholding, Deposits, and Article 21 Income Tax Reporting at PT Yasiga Sarana Utama", under the guidance of Mrs. Hj. Yosi Yulia, SE, MM, Ak, CA and Mrs. Neni Sri Wahyuni Nengsi, SE, MM.

This study aims to determine the calculation of Article 21 Income Tax, Withholding Income Tax Article 21, Article 21 Income Tax Payment, Article 21 Income Tax Reporting, and Article 21 Income Tax for permanent employees. The research variables in this thesis are the calculation of income tax article 21, withholding income tax article 21, income tax payment article 21, income tax reporting article 21, and income tax article 21.

This study uses descriptive analysis as a method of data analysis by analyzing a study where there is data, information, and problems in it as well as being an activity to find out, understand, and break a series of discussion problems in the study in order to get a more accurate series of analyzes.

The data collection techniques used in this study are Library Research and Field Research.

The research results in this thesis show that it is suspected that the calculation of pph article 21, deduction of pph article 21, pph article 21 payment, reporting pph article 21, and income tax article 21 at PT. Yasiga Sarana Utama is in accordance with article 21 pph (Taxation Law)

Keywords : calculation of pph article 21, deduction of pph article 21, pph depositing article 21, PPH Article 21 reporting, and income tax article 21.