

ABSTRAK

Tujuan dari penulisan untuk mengenal spt masa unifikasi dan mengetahui prosedur pelaporan spt masa unifikasi instansi pemerintahan yang dilakukan oleh bendaharawan. Metode penulisan laporan tugas akhir ini menggunakan metode studi pustaka, wawancara dan browsing internet. Hasil penelitian merupakan hasil dari pengamatan selama magang di kantor pelayanan pajak pratama jambi telanaipura pada seksi pengawasan II. Hasil dari ini diperoleh bahwa Surat Pemberitahuan (SPT) Masa Unifikasi yang mencakup beberapa jenis Pajak Penghasilan (PPh), seperti PPh 22, PPh 23/26, PPh final 4 ayat 2, dan PPh 15. Prosedur pelaporannya melibatkan penggunaan aplikasi *e-bupot*, login dengan menggunakan npwp dan password yang telah input saat proses registrasi akun. melampirkan dokumen yang diperlukan, pengisian data, pengecekan kembali, dan pengiriman SPT. Keuntungan dari pelaporan SPT Masa Unifikasi termasuk penghematan waktu dan upaya karena hanya perlu dilakukan satu kali untuk beberapa jenis PPh. Rumusan masalah dalam penelitian ini adalah menjelaskan konsep SPT Masa Unifikasi, prosedur pelaporannya, perbedaan dengan SPT lainnya, dan manfaat serta kendala dalam pelaporan. Dari pengamatan magang di Kantor Pelayanan Pajak Pratama Jambi Telanaipura, teridentifikasi kurangnya pemahaman bendahara instansi pemerintah terhadap pelaporan SPT Masa Unifikasi, yang menghambat proses perpajakan. Oleh karena itu, disarankan agar kantor pajak meningkatkan dan mengoptimalkan sosialisasi mengenai prosedur pelaporan SPT Masa Unifikasi bagi bendahara instansi pemerintah untuk mempermudah proses perpajakan.

Kata kunci: PPh, SPT, Unifikasi

ABSTRACT

The purpose of writing is to get to know the unification period tax return and find out the procedure for reporting the unification period tax return of government agencies carried out by the treasurer. the method of writing this final project report uses the method of literature study, interviews and internet browsing. the results of the research are the results of observations during an internship at the Jambi Telanai Pura Primary Tax Service Office in Supervision Section II. As a result of this, it is obtained that the Unification Period Notification Letter (SPT) which includes several types of Income Tax (PPh), such as PPh 22, PPh 23/26, final income tax 4 paragraph 2, and PPh 15. The reporting procedure involves using the e-bupot application, logging in using the NPWP and password that has been entered during the account registration process. attach the required documents, fill in data, re-check, and send tax returns. The advantages of reporting Unification Period Tax Returns include saving time and effort because it only needs to be done once for several types of income tax. The formulation of the problem in this study is to explain the concept of Unification Period Tax Returns, reporting procedures, differences with other tax returns, and benefits and constraints in reporting. From the observation of an intern at the Jambi Telanaipura Primary Tax Service Office, it was identified that the lack of understanding of the treasurer of government agencies on the reporting of the Unification Period Tax Return, which hampered the tax process. Therefore, it is recommended that the tax office improve and optimize socialization regarding the Unification Period tax return reporting procedure for government agency treasurers to facilitate the tax process.

Keyword: PPh, SPT, Unification