ABSTRAK

Laporan ini bermaksud guna mengidentifikasi Mekanisme Pelaporan PPh Pasal 21 bagi Wajib Pajak Orang Pribadi melalui DJP ONLINE di Kantor Konsultan Pajak PT. FBR MITRA SEJATI, serta mengevaluasi apakah pemberlakuan perhitungan PPh Pasal 21 yang dipotong di PT. FBR MITRA SEJATI sudah berdasarkan peraturan perpajakan yang diberlakukan. Metode analisis yang diterapkan pada laporan ini yakni deskriptif, yang berarti menguraikan atau memberi gambaran data yang terkumpul untuk menyediakan gambaran yang jelas. Data terkumpul lewat proses studi kepustakaan, wawancara, dan observasi. Hasil dari laporan ini menemukan bahwa bukti potong pajak PPh Pasal 21 di PT. FBR MITRA SEJATI mengikuti prinsip yang sama dengan metode pemotongan PPh lainnya, di mana pengenaan pajak didasarkan pada perkiraan penghasilan bruto. Hal ini didasarkan atas Pasal 2 ayat (1) Peraturan Menteri Keuangan No. 12/PMK.03/2017 tentang Bukti Pemotongan dan/atau Pemungutan Pajak Penghasilan.

Kata kunci : Bukti Potong, Pajak Penghasilan 21

ABSTRACT

This report objective is to investigate the PPH Article 21 reporting mechanism for individual taxpayers via DJP ONLINE at the Tax Consultant Office PT. FBR MITRA SEJATI and to examine whether the application of income tax calculation, particularly Article 21 withheld at PT. FBR MITRA SEJATI, adheres to the General Provisions and Tax Procedures. The analytical method employed in this report is descriptive, meaning it involves describing or illustrating the collected data to provide a clear understanding. Data collection methods included interviews, observations, and library research. The conclusion of this final assignment is that the method used by PT. FBR MITRA SEJATI for withholding income tax under Article 21 adheres to the same fundamental principles as standard income tax withholding procedures, with estimated gross income serving as the basis for tax calculation. This is in accordance with Article 2 paragraph (1) of the Minister of Finance Regulation No. 12/PMK.03/2017.

Keywords: Withholding Proof, Income Tax 21