

ABSTRAK

Laporan Tugas Akhir ini disusun berdasarkan kegiatan praktik kerja lapangan yang dilaksanakan di PT Taspen (Persero) Cabang Jambi. Fokus laporan ini adalah untuk menggambarkan prosedur perhitungan, penyetoran, dan pelaporan Pajak Penghasilan (PPh) Pasal 21 atas manfaat pensiun, yang menjadi bagian dari kewajiban administrasi perpajakan instansi pemerintah. Dalam praktiknya, proses perhitungan dan pemotongan pajak dilakukan secara terpusat oleh kantor pusat, sedangkan kantor cabang berperan dalam pengelolaan data dan kelengkapan administrasi. Metode penulisan meliputi observasi, wawancara, studi pustaka, dan dokumentasi internal. Laporan ini diharapkan dapat memberikan wawasan praktis mengenai pelaksanaan kewajiban perpajakan atas dana pensiun, sekaligus sebagai syarat akademik untuk memperoleh gelar Ahli Madya pada Program Studi D-III Perpajakan, Universitas Jambi.

Kata Kunci: PPh Pasal 21, manfaat pensiun, perpajakan, Taspen.

ABSTRACT

This Final Project Report is prepared based on field work practice activities carried out at PT Taspen (Persero) Jambi Branch. The focus of this report is to describe the procedures for calculating, depositing, and reporting Income Tax Article (ITA) 21 on pension benefits, which is part of the tax administration obligations of government agencies. In practice, the process of calculating and withholding taxes is carried out centrally by the head office, while branch offices play a role in data management and administrative completeness. The writing method includes observation, interview, literature study, and internal documentation. This report is expected to provide practical insight into the implementation of tax obligations on pension funds, as well as academic requirements for obtaining an Associate Expert degree in the D-III Taxation Study Program, Jambi University.

Keywords: Income Tax Article 21, pension benefits, taxation, Taspen.