

ABSTRAK

Laporan tugas akhir ini membahas kegiatan pelaporan Pajak Penghasilan (PPh) Pasal 21 bagi pegawai di Kantor Pos Pelayanan Perlindungan Pekerja Migran Indonesia (P4MI) Provinsi Jambi. Kegiatan ini merupakan bagian dari program magang mahasiswa DIII Perpajakan. Metode yang digunakan adalah deskriptif kualitatif dengan teknik pengumpulan data melalui wawancara, observasi, dan studi dokumentasi. Hasil kegiatan menunjukkan bahwa sebagian besar pegawai belum memahami sepenuhnya tata cara pelaporan PPh Pasal 21 secara mandiri, khususnya terkait perhitungan, pemotongan, dan pelaporan melalui aplikasi e-SPT atau *e-Filing*. Pelaporan yang dilakukan membantu meningkatkan pemahaman serta keterampilan pegawai dalam memenuhi kewajiban perpajakan dengan benar dan tepat waktu. Laporan ini merekomendasikan adanya pelatihan rutin dan bimbingan teknis agar pegawai lebih siap dalam mengelola kewajiban perpajakan secara berkelanjutan.

KATA KUNCI : Pelaporan, PPh Pasal 21

ABSTRACT

This final project report discusses the assistance provided in the reporting of Income Tax Article 21 (PPh Pasal 21) for employees at the Service Post for the Protection of Indonesian Migrant Workers (P4MI) Office in Jambi Province. This activity was carried out as part of the internship program by Diploma III Taxation students. The method used is descriptive qualitative, with data collection techniques including interviews, observation, and documentation. The results indicate that most employees had limited understanding of the proper procedures for reporting Income Tax Article 21 independently, particularly in terms of calculation, withholding, and submission via the e-SPT or e-Filing applications. The assistance provided helped improve the employees' knowledge and skills in fulfilling their tax obligations accurately and on time. This report recommends regular training and technical guidance to ensure employees are better prepared to manage tax responsibilities consistently.

Keywords: *Reporting, Income Tax Article 21*