

ABSTRAK

Pelaksanaan Kewajiban Pajak Penghasilan Wajib Pajak yang Memanfaatkan Insentif Pajak Covid dan Pajak Pertambahan Nilai Tahun 2020 (Studi Kasus Perusahaan Perdagangan Alat Kesehatan)

Dita Fauzia
5170111151

Laporan tugas akhir ini menguraikan tentang pelaksanaan kewajiban Pajak Penghasilan, Pajak Pertambahan Nilai, dan Insentif Pajak Covid PT SM pada tahun 2020. PT SM merupakan Perusahaan Perseroan Terbatas yang bergerak dalam perdagangan eceran alat Laboratorium, Farmasi, dan Kesehatan yang menjual berbagai kesehatan secara tunai kepada para konsumen perorangan, rumah sakit, klinik, apotek dan instansi pemerintah. Kewajiban yang harus dilakukan oleh PT SM meliputi, membayar Angsuran PPh Pasal 25, Memotong PPh Pasal 21 atas karyawan dan Tenaga Ahli, Menghitung dan Melaporkan PPh Pasal 29, serta Kewajiban Pajak Pertambahan Nilai serta berkewajiban untuk melaporkan Pemanfaatan Insentif Pajak Covid. Tujuan dari Laporan Tugas Akhir ini untuk mengetahui Mekanisme kewajiban perpajakan yang dilaksanakan oleh PT SM. Berdasarkan analisis yang telah dilakukan diketahui bahwa pelaksanaan kewajiban perpajakan PT SM baik Pajak Penghasilan maupun Pajak Pertambahan Nilai telah dilaksanakan sesuai dengan peraturan perpajakan yang berlaku, akan tetapi masih terdapat permasalahan pada PPh Pasal 21 atas karyawan PT SM. Dikarenakan terdapat tiga karyawan PT SM yang belum memiliki NPWP serta tidak dihitung dan dilaporkan Kewajiban PPh Pasal 21-nya.

Kata Kunci : Pajak Penghasilan, Pajak Pertambahan Nilai, Insentif Pajak Covid.

ABSTRACT

Implementation of Taxpayer Income Tax Obligations Utilizing Covid Tax Incentives and 2020 Value Added Tax (Case Study of Medical Device Trading Company)

Dita Fauzia
5170111151

The final report describes the performance of the income tax obligation, the increase in value tax, and the covid tax incentives of the year 2020. SM Company is a Limited Liability Company which is engaged in the retail trade of Laboratory, Pharmacy, and Health equipment that sells various health services in cash to individual consumers, hospitals, clinics, pharmacies and government agencies. The obligations that must be carried out by the SM Limited Liability Company include, paying Article 25 Income Tax Installments. Withholding Article 21 Income Tax on employees and Experts, Calculating and Reporting Article 29 Income Tax, as well as Value Added Tax Obligations and the obligation to report the Utilization of Covid Tax Incentives. The purpose of this final report is to find out the mechanism of tax obligations carried out by the SM Limited Liability Company. Based on the analysis that has been done, it is known that the implementation of the tax obligations of the SM Limited Liability Company, both Income Tax and Value Added Tax, has been carried out in accordance with the applicable tax regulations, but there are still problems with Article 21 Income Tax for employees of the SM Limited Liability Company. This is because there are three employees of the SM Limited Liability Company who do not have a TIN and are not calculated and reported for their Article 21 Income Tax Obligations.

Keywords: Income Tax, Value Added Tax, Covid Tax Incentives.