

ABSTRAK

Pelaksanaan Kewajiban Perpajakan CV SDW pada Masa Pandemi dengan Memanfaatkan Insentif Pajak Covid-19

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Laporan Tugas Akhir ini mengenai pelaksanaan kewajiban pajak penghasilan dan pajak pertambahan nilai serta pemanfaatan insentif pajak covid-19 pada CV SDW tahun 2020. CV SDW adalah Perusahaan distributor buku skala nasional yang melayani pembelian buku dalam jumlah yang besar. Tujuan dari Laporan Tugas Akhir ini yaitu untuk mengetahui bagaimana pelaksanaan kewajiban perpajakan CV SDW yang memanfaatkan insentif pajak covid-19. Langkah agar tercapainya tujuan tersebut yaitu penulis menganalisis ketentuan insentif pajak yang dikeluarkan pemerintah, menganalisis kewajiban wajib pajak dalam memanfaatkan insentif Pajak Penghasilan Pasal 21 Ditanggung Pemerintah dan Pengurangan Angsuran Pajak Penghasilan Pasal 25 serta menganalisis Pajak Pertambahan Nilai. Kewajiban pajak yang harus dibayar sendiri setiap bulan oleh CV SDW adalah membayar Angsuran Pajak Penghasilan Pasal 25 dengan memanfaatkan insentif pajak sebesar 30% dan 50%. Sedangkan kewajiban yang harus dilakukan untuk pajak penghasilan pihak lain yaitu Memotong, Menyetor, dan Menyampaikan SPT Masa Pajak Penghasilan Pasal 4 ayat (2) atas pembayaran biaya sewa Gedung. Kewajiban kepada pihak lain juga dilakukan terhadap karyawan yaitu Memotong, Menyetor, dan Melaporkan PPh Pasal 21 atas Pegawai Tetap dan Tenaga Ahli, Menghitung PPh Terutang dan Menyetorkan PPh Kurang Bayar sesuai SPT, dan Melaporkan SPT Masa Pajak Pertambahan Nilai serta kewajiban untuk melaporkan Pemanfaatan Insentif Pajak Covid. Berdasarkan hasil analisis yang telah dilakukan dapat diketahui bahwa pelaksanaan kewajiban perpajakan CV SDW telah dilaksanakan sesuai dengan ketentuan dan peraturan perpajakan yang berlaku.

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

ABSTRACT

Implementation of CV SDW's Tax Obligations During a Pandemic by Utilizing Covid-19 Tax Incentives

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This Final Project Report is regarding the implementation of income tax and value added tax obligations and the use of COVID-19 tax incentives on CV SDW 2020. CV SDW is a national-scale book distributor company that serves the purchase of books in large quantities. The purpose of this Final Project is to find out how the implementation of CV SDW's tax obligations that take advantage of the covid-19 tax incentive. Steps to achieve these goals are the authors analyze the provisions of the tax incentives issued by the government, analyze the obligations of taxpayers in utilizing the incentives of Income Tax Article 21 Borne by the Government and Reduction of Installment Income Tax Article 25 and analyze Value Added Tax. The tax obligation that must be paid by CV SDW itself every month is Article 25 Income Tax Installment by utilizing tax incentives of 30% and 50%. While the obligations that must be carried out for other party's income tax are Withholding, Depositing, and Submitting the Periodic Income Tax Return of Article 4 paragraph (2) on the payment of the building rental fee. Obligations to other parties are also carried out on employees, namely Withholding, Depositing, and Reporting Income Tax Article 21 for Permanent Employees and Experts, Calculating Income Tax Payable and Depositing Underpaid Income Tax according to the SPT, and Reporting the Periodic Value Added Tax Return and the obligation to report the Utilization of Tax Incentives Covid. Based on the results of the analysis that has been carried out, it can be seen that the implementation of CV SDW's tax obligations has been carried out in accordance with the applicable tax provisions and regulations.

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