

## Analisis pemungutan pajak penghasilan pasal 25 ayat (7) huruf C bagi wajib pajak orang pribadi pengusaha tertentu (studi kasus : KPP Pramata Klaten)

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### Abstrak

Pajak Penghasilan (PPh) Pasal 25 ayat (7) huruf c adalah angsuran Pajak Penghasilan yang harus dilunasi Wajib Pajak Orang Pribadi Pengusaha Tertentu (WP OPPT) setiap bulannya dihitung berdasarkan persentase tertentu dari peredaran bruto/omzet. Dalam pelaksanaan pemungutan PPh Pasal 25 menggunakan prinsip self assessment system, dengan sistem ini Wajib Pajak (WP) diberikan kepercayaan penuh untuk menghitung kewajibannya yang harus disetor dan dilaporkan ke Kantor Pelayanan Pajak (KPP) melalui Surat Pemberitahuan (SPT) Pajak Penghasilan. Maka skripsi ini membahas bagaimana implementasi pemungutan PPh Pasal 25 ayat (7) huruf c, bagaimana pendapat WP OPPT mengenai kebijakan pemungutan PPh Pasal 25 ayat (7) huruf c, dan apakah hambatan-hambatan yang dihadapi oleh KPP dan WP OPPT dalam melaksanakan pemungutan PPh Pasal 25 ayat (7) huruf c di KPP Pratama Klaten. Penelitian ini menggunakan pendekatan kualitatif yang bersifat deskriptif, dengan teknik pengumpulan data wawancara dan literatur.

Hasil penelitian ini adalah kesadaran dan pemahaman WP dalam pelaksanaan kewajiban PPh Pasal 25 ayat (7) huruf c masih kurang, serta adanya penurunan kontribusi penerimaan PPh Pasal 25/29 OPPT di KPP Pratama Klaten. Sehingga kesimpulan dari penelitian ini adalah bahwa pelaksanaan pemungutan PPh Pasal 25 ayat (7) huruf c bagi WP OPPT di KPP Pratama Klaten belum optimal dikarenakan kurang optimalnya komunikasi yang dilakukan fiskus dengan WP, sumber daya manusia dari segi kuantitas kurang proposional dengan jumlah Wajib Pajak, sikap patuh WP OPPT belum konsisten/masih kurang, pendapat yang diberikan WP OPPT terhadap kebijakan pemungutan PPh Pasal 25 ayat (7) huruf c kurang baik., hambatan-hambatan yang dihadapi petugas pajak dalam melaksanakan kebijakan ini adalah masyarakat kurang antusias, WP pindah tempat usaha, sumber daya manusia (petugas pajak) tidak proposional dengan jumlah WP, belum adanya law enforcement yang tegas, sedangkan hambatan yang dihadapi WP merasa kesulitan dalam menghitung PPh terutang pada akhir tahun, WP merasa kesulitan dalam melakukan pengisian pada SSP dan SPT Tahunan, dan kemudahan pengadaan formulir pajak (seperti: SSP).

.....Income Tax (VAT) of Article 25 paragraph (7) letter c is the income tax installment must be paid in individual taxpayer Specific Employers (WP OPPT) per month calculated on a percentage of gross income / turnover. Tax collection in the implementation of Article 25 uses the principle of self assessment system, with this system Taxpayer (WP) is given full trust for calculating taxation liabilities that must be paid and reported to the Tax Office through the Notice of Income Tax (SPT). So this paper discusses how the implementation of collection of Income Tax Article 25 paragraph (7) letter c, how do individual taxpayer Entrepreneur Specific policies regarding the collection of Income Tax Article 25 paragraph (7) letter c, and whether the barriers faced by the Office of Services Tax and Individual Tax Payer Specific Employers in executing the collection of Income Tax Article 25 paragraph (7) letter c in Klaten Tax Office. This study used a qualitative approach is descriptive, with interview data collection techniques and literature.

The results of this research is the awareness and understanding of Taxpayers Income Tax liability in the

implementation of Article 25 paragraph (7) huruf c is still lacking, as well as a decrease in contribution receipts of Income Tax Article 25/29 of Certain Persons in Private Employers Tax Office Primary Klaten. So that the conclusions of this study is that for collection of income tax under Article 25 paragraph (7) letter c for individual taxpayer Certain Employers at the Tax Office Primary Klaten not optimal due to less optimal fiskus communications made by the taxpayer, in terms of human resources less quantity proportional to the number of taxpayers, the attitude of submissive individual taxpayer has not been consistent Specific Entrepreneur / still less, given the opinion that individual taxpayer Employers of Certain Income Tax collection policies of Article 25 paragraph (7) letter c is less good., barrier- obstacles encountered in implementing the tax policy is less enthusiastic public, taxpayer moved the place of business, human resources (the tax) is not proportional to the number of taxpayers, the lack of strict law enforcement, while the barriers faced by taxpayers find it difficult to calculating income tax payable at the end of the year, taxpayers find it difficult to perform charging at the Tax Payment (SSP) and the Notice of Income Tax (SPT) Annual, and ease of procurement fomulir taxes (such as: SSP).