

# Analisis kebijakan perubahan tarif Pajak Penghasilan 21 Final atas Pegawai Negeri Sipil Golongan III (studi kasus Kementerian Hukum dan HAM Jakarta) = Withholding Tax Income Art. 21 Final of tariff alteration policy analysis on 3rd Rank Public Servants (case study of Ministry of Law And Human Rights Jakarta)

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## Abstrak

Skripsi ini membahas mengenai perubahan tarif Pajak Penghasilan 21 final atas Pegawai Negeri Sipil golongan III yang diatur di dalam Peraturan Pemerintah Nomor 80 Tahun 2010 yang mulai berlaku sejak 1 Januari 2011. Tujuan dari penelitian ini adalah menjelaskan dasar pertimbangan pemerintah dalam menerapkan kebijakan perbedaan tarif Pajak Penghasilan 21 final atas honorarium dan imbalan lain yang diterima Pegawai Negeri Sipil golongan III dan IV, menganalisis bagaimana implementasinya, dan menjelaskan dampak kebijakan perbedaan tarif Pajak Penghasilan final tersebut terhadap take home pay Pegawai Negeri Sipil. Penelitian ini menggunakan pendekatan kualitatif dengan jenis penelitian deskriptif. Hasil penelitian ini menyimpulkan bahwa dasar pertimbangan pemerintah dalam menerapkan kebijakan perbedaan tarif Pajak Penghasilan 21 final atas honorarium dan imbalan lain yang diterima Pegawai Negeri Sipil golongan III dan IV adalah untuk menciptakan rasa keadilan bagi masing-masing golongan. Implementasi dari kebijakan perubahan tarif Pajak Penghasilan 21 final atas honorarium dan imbalan lain yang diterima Pegawai Negeri Sipil golongan III dan IV yaitu atas golongan III dikenakan tarif 5% dan golongan IV dikenakan tarif 15%.

Dampak yang ditimbulkan dengan adanya perbedaan tarif tersebut yaitu terjadi ketimpangan take home pay antara Pegawai Negeri Sipil golongan III dan IV karena perbedaan tarif dibedakan berdasarkan golongan, bukan berdasarkan jumlah honorarium dan imbalan lain yang diterima. Hendaknya pemerintah dalam membuat kebijakan diikuti dengan pengetahuan mengenai besaran honorarium dan imbalan yang diterima Pegawai Negeri Sipil sehingga tidak terjadi ketimpangan take home pay.

.....This paper will discuss withholding tax income art. 21 final of tariff alteration on 3rd rank of Public Servants that had been regulated in a Government Regulation number 80, year of 2010 which has been applied since 1 January 2011. The purpose of this research is to explain a government's base consideration in implementing of withholding tax income art. 21 final of tariff differentiation policy over honorarium and other rewards where the 3rd and 4th rank of Public servants received, and to analyze on how to implement it and elaborates the impact of this withholding tax income final of tariff differentiation against their take home pay. This research is using a qualitative method by descriptive research type.

Research output has concluded that government's basic consideration during implementing withholding tax income art. 21 final of tariff differentiation policy over other rewards and honorarium that shall be received by 3rd and 4th rank public servants were to build an equal justice to the grade respectively. Withholding tax income art. 21 final of tariff alteration policy implementation over other rewards and honorarium which had been received by 3rd and 4th rank of public servants state that 3rd rank will be taxed on 5% rate and 15% for 4th rank.

A consequences had incurred of tariff differentiation shows that there is a take home pay imbalances among

3rd and 4th rank of public servants since tariff differentiation is differed based on grade not by other rewards and honorarium. Supposedly for the government in making of policy shall be followed by knowledge of rewards and honorarium measurement for Public Servants in order to prevent a take home pay imbalances.