

## Analisis penerapan pajak penghasilan pasal 21 atas komisi petugas dinas luar asuransi ditinjau dari asas certainty = Analysis of income tax article 21 imposition on commision for insurance affair officer reviewed with certainty principle

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### Abstrak

Ketidaksesuaian peraturan pelaksana Pajak Penghasilan Pasal 21 atas komisi PDLA yaitu PMK No.206/PMK.011/2012 dan Peraturan DJP No.31/PJ/2012 dalam menerapkan PTKP menimbulkan ketidakpastian hukum. Penelitian ini bertujuan untuk menjelaskan penerapan Pajak Penghasilan Pasal 21 PDLA yang terdapat dalam peraturan DJP dan PMK ditinjau dari aspek certainty dan pelaksanaan pemotongan PPh Pasal 21 PDLA oleh perusahaan asuransi di Indonesia sebagai withholder. Metode penelitian menggunakan pendekatan kuantitatif dengan teknis pengumpulan data wawancara mendalam. Hasil penelitian adalah peraturan DJP dan PMK menimbulkan ketidakpastian (uncertainty) hukum dalam menetapkan hak PDLA untuk mendapatkan pengurangan PTKP dan perusahaan asuransi sebagai pemotong pajak menggunakan PMK sebagai acuan dalam penerapan PTKP serta menggunakan peraturan DJP dalam menerapkan tarifnya.

.....Incompatibility withholding tax regulations implementing income tax article 21 of PDLA commission is PMK No.206/PMK.011/2012 and regulation of DJP No.31/PJ/2012 in applying the taxable income can create legal uncertainty. This study aimed to explain the withholding tax provisions of Tax Income Article 21 to PDLA contained in the regulations DJP and PMK in terms of aspects certainty and explain the implementation of withholding tax of Tax Income Article 21 PDLA by insurance companies in Indonesia as withholder. This study used a quantitative approach with in-depth technical analysis of interviews and literature studies.

The result of the study is that the DJP rules and PMK still pose uncertainty rules, there is uncertainty law to ensure the right PDLA as Non-Official Taxpayers for a reduction of PTKP and the insurance company as a withholder using the PMK as a reference in the application of regulatory and non-taxable income using the DJP rules apply charge.