

Pelaporan pajak penghasilan bagi ekspatriat Jepang yang melakukan pekerjaan di Indonesia = Income tax reporting of Japanese expatriate works in Indonesia / Niken Ayu Permandarani

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Abstrak

[ABSTRAK

Laporan ini berisi tentang proses registrasi Nomor Pokok Wajib Pajak (NPWP) serta analisis perhitungan dan pelaporan Pajak Penghasilan Orang Pribadi dengan mengambil kasus pada ekspatriat Jepang yang melakukan pekerjaan di Indonesia. Proses pendaftaran NPWP dilakukan sebagai salah satu pemenuhan kewajiban sebagai Subjek Pajak Dalam Negeri. Sedangkan perhitungan Pajak Penghasilan dijelaskan dengan menggunakan kasus dalam berbagai kondisi ekspatriat, yaitu adanya penghasilan sehubungan dengan pekerjaan yang berasal dari dalam dan luar negeri, penghasilan bunga serta kredit pajak atas pemotongan pajak di luar negeri. Selain itu dijelaskan pula pencatatan akuntansi terkait pembayaran gaji dan penyeteroran PPh Pasal 21 oleh perusahaan. Hasil penelitian menunjukkan bahwa proses registrasi NPWP dan perhitungan serta pelaporan pajak penghasilan yang dilakukan telah sesuai dengan peraturan perpajakan yang berlaku di Indonesia.

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ABSTRACT

This report explain the tax ID registration process, and treatment of income tax calculation and reporting for Japanese expatriate works in Indonesia. The tax ID registration process is one of the fulfillment of obligations as an Indonesian tax residence. Income tax calculation are explained by several conditions, such as employment income paid from Indonesia and Japan, interest income from Japan source, and treatment for tax credit of income tax withheld in Japan. Moreover, this report explain the accounting treatment related to the payment of salaries and remittance of article 21 income tax by the company. The results of this report shows that the tax ID registration process, and income tax calculation and reporting process have complied with Indonesian Tax regulations. , This report explain the tax ID registration process, and treatment of income tax calculation and reporting for Japanese expatriate works in Indonesia. The tax ID registration process is one of the fulfillment of obligations as an Indonesian tax residence. Income tax calculation are explained by several conditions, such as employment income paid from Indonesia and Japan, interest income from Japan source, and treatment for tax credit of income tax withheld in Japan. Moreover, this report explain the accounting treatment related to the payment of salaries and remittance of article 21 income tax by the company. The results of this report shows that the tax ID registration process, and income tax calculation and reporting process have complied with Indonesian Tax regulations.]