

Evaluasi prosedur pelaporan Pajak Penghasilan Pasal 15 & Pajak Penghasilan Pasal 23 oleh PT. XYZ = Evaluation of PT XYZ's Income Tax Article 15 & Income Tax Article 23 withholding procedure

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Abstrak

Laporan Magang ini bertujuan untuk mengevaluasi proses pelaporan PPh Pasal 15 dan PPh Pasal 23. Proses yang dievaluasi adalah proses pengenalan objek pajak, penghitungan beban pajak, pembuatan Surat Keterangan Pemotongan Pajak, dan Pemantauan Jumlah PPh. Evaluasi dilakukan berdasarkan peraturan perundang-undangan yang mendasarkan kewajiban pelaporan PPh Pasal 15 & PPh Pasal 23 dan Standar Prosedur yang dimiliki oleh perusahaan. Metode penulisan laporan ini adalah membandingkan antara peraturan dan standar prosedur dengan praktek nyata yang dilakukan di tempat magang. Hasil evaluasi menunjukkan bahwa sebagian besar proses pelaporan sudah sesuai dengan undang-undang dan Standar Prosedur, tetapi salah satu proses tidak sesuai dengan Standar Prosedur karena kurangnya pekerja dan tugas yang berlebihan. Laporan ini juga menjelaskan tentang refleksi diri penulis selama masa magang di PT. XYZ. Pengalaman menjadi landasan bagi proses pengembangan penulis di masa yang akan datang.

.....This Internship report aims to evaluate the Withholding process of Income Tax Article 15 and Income Tax Article 23. The process that are evaluated is the tax object recognition process, the calculation of tax expense, the making of the Certificate of Withholding Tax, and Income Tax Monitoring Process. The evaluation was carried out by the rules and regulations that based the obligation of both Income Tax Article 15 & Income Tax Article 23 and the Standard of Procedure that are owned by the company. The method of this report is to compare between the regulations and the standard of procedure with the real practice that conducted in the internship. The evaluation result shows that most of the Withholding process is in accordance with the law and the Standard of Procedure, but one of the processes did not complies with the Standard of Procedure due to lack of worker and overwhelming task. This report also explains about the author's self-reflection during the internship period at PT. XYZ. The experience become the foundation of the author's development process in the future.