IMPLEMENTASI SISTEM PPH 21 MELALUI PENYUSUNAN KERTAS KERJA PADA PT BIRU

Oleh:

Khatrine Kristianti

ABSTRAK

Administrasi Pajak Penghasilan Pasal 21 (PPh Pasal 21) memerlukan sistem terstruktur untuk memastikan akurasi penghitungan, ketepatan penyetoran, dan kebenaran pelaporan kepada otoritas perpajakan. Penelitian ini mengkaji implementasi sistem administrasi PPh Pasal 21 pada PT Biru, sebuah perusahaan jasa pengangkutan laut, dengan fokus pada peran strategis kertas kerja perpajakan dalam mendukung kepatuhan perpajakan. Pendekatan kualitatif dengan metode studi kasus digunakan untuk memperoleh pemahaman mendalam tentang praktik administrasi perpajakan di lapangan. PT Biru menerapkan skema Tarif Efektif Rata-Rata (TER) berdasarkan PP No. 58 Tahun 2023, metode *gross up*, dan penyusunan kertas kerja sistematis berbasis Microsoft Excel. Hasil kajian menunjukkan bahwa kertas kerja PPh Pasal 21 menjalankan fungsi strategis sebagai instrumen dokumentasi, rekonsiliasi data, dan basis pelaporan yang mendukung pengendalian internal. Implementasi pada PT Biru menunjukkan kesesuaian tinggi dengan regulasi terbaru tanpa deviasi substantif yang berisiko menimbulkan sanksi administratif. Kendala yang diidentifikasi meliputi ketergantungan pada spreadsheet manual, kompleksitas rekonsiliasi akhir tahun, dan ketiadaan catatan perubahan data yang sistematis. Penelitian merekomendasikan penyusunan *Standar Operasional Prosedur*, migrasi ke sistem payroll terintegrasi, penerapan sistem verifikasi berlapis, dan pelatihan berkelanjutan untuk meningkatkan efisiensi dan akurasi administrasi perpajakan perusahaan.

Kata Kunci: Pajak Penghasilan Pasal 21, Tarif Efektif Rata-Rata, Kertas Kerja Perpajakan, Kepatuhan Perpajakan.

IMPLEMENTATION OF PPH ARTICLE 21 SYSTEM THROUGH TAX WORKING PAPERS PREPARATION AT PT BIRU

By:

Khatrine Kristianti

ABSTRACT

Personal Income Tax Article 21 (PPh Article 21) administration requires a structured system to ensure accurate tax computation, timely remittance, and accurate reporting to tax authorities. This research examines the implementation of PPh Article 21 administration at PT Biru, a maritime transportation services company, focusing on the strategic role of tax working papers in supporting tax compliance. A qualitative approach using case study method was employed to gain in-depth understanding of tax administration practices in the field. PT Biru applies the Effective Average Rate (TER) scheme under Government Regulation No. 58 of 2023, gross-up method, and systematic working papers preparation using Microsoft Excel. The findings demonstrate that PPh Article 21 working papers serve strategic functions as documentation instruments, data reconciliation tools, and reporting references that support internal control systems. Implementation at PT Biru shows high compliance with current regulations without substantive deviations that could result in administrative sanctions. Identified challenges include dependence on manual spreadsheet systems, year-end reconciliation complexity, and absence of systematic change logs. The research recommends developing Standard Operating Procedures, migrating to integrated payroll systems, implementing layered verification systems, and providing continuous training to enhance efficiency and accuracy of company tax administration.

Keywords: Personal Income Tax Article 21, Effective Average Rate, Tax Working Papers, Tax Compliance.