

**Tinjauan Atas Pelaksanaan Pemotongan, Penyetoran, dan Pelaporan PPh
Pasal 23 atas Jasa Pemeliharaan Kebersihan Gedung Kantor Cabang
Jagorawi PT. Jasa Marga (Persero) Tbk**

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Abstrak

Praktik kerja lapangan ini merupakan salah satu prasyarat kelulusan program studi Akuntansi D3 di Semester VI. Praktik kerja lapangan ini bertujuan sebagai pengalaman nyata dalam mengaplikasikan ilmu yang diperoleh di bangku kuliah. Kegiatan ini dilakukan selama 3 bulan di PT. Jasa Marga Cabang Jagorawi yang beralamatkan di Plaza Tol TMII Jakarta Timur, 13550. PT. Jasa Marga mempunyai tugas dalam membangun dan menyediakan jasa pelayanan jalan tol. sumber utama pendapatan PT. Jasa Marga berasal dari Kas Negara. Dana tersebut dikumpulkan dari segenap potensi sumber daya yang dimiliki negara, baik berupa hasil kekayaan maupun iuran masyarakat. Salah satu bentuk iuran tersebut ialah Pajak. Pajak memiliki peran yang sangat penting dalam perekonomian Indonesia sebagai penyumbang terbesar dalam penerimaan Anggaran Pendapatan dan Belanja Negara (APBN). Atas dasar latar belakang tersebut penulis diposisikan di bagian *Finance Department*. Kegiatan ini bertujuan untuk mengetahui bagaimana tatacara pelaksanaan pemotongan, penyetoran, penyetoran, dan pelaporan Pajak Penghasilan Pasal 23 di PT. Jasa Marga atas jasa kebersihan. Pemotong PPh Pasal 23 di PT. Jasa Marga dikenakan tarif 2% untuk jenis jasa dan sewa sedangkan 15% untuk dividen, bunga, *royalty* dan hadiah. Penyetoran/pembayaran PPh Pasal 23 di PT. Jasa Marga selalu dilakukan tepat waktu yaitu sebelum tanggal 10 bulan berikutnya dan Pelaporan PPh Pasal 23 di PT. Jasa Marga Cabang Jagorawi dilaporkan setiap tanggal 20 bulan berikutnya. Untuk membantu kegiatan inti PT. Jasa Marga, perusahaan menggunakan jasa *outsourcing* khususnya di bidang kebersihan (*cleaning service*). Jasa *outsourcing* yang ada di PT. Jasa Marga dikenakan tarif 2% karena termasuk ke dalam jenis jasa lain yang sudah diatur dalam PMK. Berdasarkan analisa penulis selama praktik kerja lapangan berlangsung dapat ditarik kesimpulan bahwa pelaksanaan pemotongan, penyetoran, dan pelaporan yang ada pada PT. Jasa Marga sudah sesuai dengan peraturan perundang-undangan yang berlaku di Indonesia.

Kata Kunci: Pemotongan, Penyetoran, Pelaporan, dan Jasa Kebersihan

Review of Implementation of Withholding, Depositing, and Reporting of Income Tax Article 23 for Cleanliness Services Office Building in PT. Jasa Marga Cabang Jagorawi

By

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Abstract

This field work practice is one of the prerequisites of graduation of D3 Accounting study program in sixth semester. This field work practice aims at real experience in applying the knowledge gained in college. This activity is done for 3 months at PT. Jasa Marga addressed at Plaza Tol TMII East Jakarta, 13550. PT. Jasa Marga has the task in a building and appear to provide toll road service. The main source of income PT. Jasa Marga comes from State Treasury. Funds are collected from all the potential resources owned by the state, both in the form of wealth and contribution of the community. One of these contributions is tax. Tax has a very important role in the economy of Indonesia as the largest contributor in the revenue of the State Budget (APBN). On the basis of this background the author is positioned in the Finance Department. This activity aims to find out how to procedure of execution of withholding, depositing, and reporting of Income Tax Article 23 at PT. Jasa Marga for Cleanliness Services. Withholding of Article 23 Income Tax in PT. Jasa Marga is subject to a 2% tariff for services and leases while 15 is for dividend, interest, royalties, and gifts. Deposit/payment of Article 23 Income Tax at PT. Jasa Marga is always done on time before the 10th of the following month and Reporting of Article 23 Income Tax at PT. Jasa Marga is reported every 20th of the following month. To assist PT core activities Jasa Marga, companies use outsourcing services especially in the field of cleanliness (cleaning serice). Outsourcing services in PT. Jasa Marga is subject to 2% tariff because it is included into other types of services that are already regulated in FMD. Based on the author's analysis during the field work practice can be drawn the conclusion that the implementation of cutting, deposit, and reporting that exist in PT. Jasa Marga is in accordance with the prevailing laws and regulations in Indonesia.

Keywords: *Withholding, Depositing, Reporting, and Cleanliness Services*