

TINJAUAN PELAKSANAAN PEMOTONGAN, PENYETORAN, DAN PELAPORAN PPH PASAL 23 ATAS JASA *OUTSOURCING* DI PT. REKAYASA INDUSTRI

Oleh

Zuchruva Aulia Rachmadiani

Abstrak

Praktik kerja lapangan ini merupakan salah satu prasyarat kelulusan program studi D3 Akuntansi di Semester VI. Praktik kerja lapangan ini bertujuan sebagai pengalaman nyata dalam mengaplikasikan ilmu yang diperoleh di bangku kuliah. Kegiatan ini dilakukan selama 2 bulan di PT. Rekayasa Industri yang beralamatkan di Jl. Kalibata Timur No. 36 Kalibata-Pancoran, Jakarta Selatan. PT. Rekayasa Industri mempunyai tugas menyediakan jasa *engineering, procurement, construction*, dan *commisioning*. Sumber utama pendapatan PT. Rekayasa Industri 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, penyeteran, dan pelaporan Pajak Penghasilan Pasal 23 di PT. Rekayasa Industri atas jasa *Outsourcing*. Pemotongan PPh Pasal 23 di PT. Rekayasa Industri dikenakan tarif sebesar 2% untuk jenis jasa dan sewa sedangkan 15% untuk dividen, bunga, *royalty* dan hadiah. Penyeteran/pembayaran PPh Pasal 23 di PT. Rekayasa Industri selalu dilakukan tepat waktu yaitu sebelum tanggal 10 bulan berikutnya dan Pelaporan PPh Pasal 23 di PT. Rekayasa Industri dilaporkan setiap tanggal 20 bulan berikutnya. Untuk membantu kegiatan inti PT. Rekayasa Industri, perusahaan menggunakan jasa *Outsourcing* khususnya dibidang kebersihan (*cleaning service*). Jasa *Outsourcing* yang ada di PT. Rekayasa Industri 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, penyeteran, dan pelaporan yang ada pada PT. Rekayasa Industri sudah sesuai dengan peraturan perundang-undangan yang berlaku di Indonesia.

Kata Kunci: Pemotongan, Penyeteran, Pelaporan, dan Jasa *Outsourcing*

**REVIEW OF IMPLEMENTATION OF WITHHOLDING,
DEPOSITING, AND REPORTING OF INCOME TAX ARTICLE
23 FOR OUTSOURCING SERVICES IN PT. INDUSTRIAL
ENGINEERING**

By

Zuchruva Aulia Rachmadianti

Abstract

This field work practice is one of the prerequisites of graduation of D3 Accounting study program in Semester VI. This fieldwork practice aims at real experience in applying the knowledge gained in college. This activity is done for 2 months at PT. Industrial Engineering addressed at Jl. Eastern Kalibata No. 36 Kalibata-Pancoran, South Jakarta. PT. Industrial Engineering has the task of providing engineering, procurement, construction and commissioning services. The main source of income PT. Industrial Engineering 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 the procedure of execution of withholding, depositing, and reporting of Income Tax Article 23 at PT. Industrial Engineering for Outsourcing services. Withholding of Article 23 Income Tax in PT. Industrial Engineering is subject to a 2% tariff for services and leases while 15% is for dividends, interest, royalties and gifts. Deposit / payment of Article 23 Income Tax at PT. Industrial Engineering is always done on time before the 10th of the following month and Reporting of Article 23 Income Tax at PT. Industrial Engineering is reported every 20th of the following month. To assist PT core activities. Engineering Industry, companies use Outsourcing services especially in the field of cleanliness (cleaning service). Outsourcing services in PT. Industrial Engineering 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. Industrial Engineering is in accordance with the prevailing laws and regulations in Indonesia.

Keywords: *Cutting, Depositing, Reporting, and Outsourcing Services*