

Tinjauan Pelaksanaan Pemotongan, Penyetoran, dan Pelaporan PPh Pasal 23 Atas Jasa Kebersihan di PDAM Tirta Kahuripan

Oleh
Agita Syafira Chendrarini

Abstrak

PDAM Tirta Kahuripan mempunyai tugas dalam pengelolaan sumber air dan merupakan wajib pajak badan. Sumber utama pendapatan PDAM Tirta Kahuripan dikumpulkan dari sumber daya yang dimiliki negara, baik berupa hasil kekayaan maupun iuran masyarakat. Salah satu bentuk iuran tersebut ialah pajak. Pajak memiliki peranan yang sangat penting dalam kehidupan bernegara karena sebagai penyumbang terbesar dalam Anggaran Pendapatan dan Belanja Negara (APBN). Setiap kegiatan usaha akan berimplikasi pada aspek perpajakan salah satunya adalah Pajak Penghasilan. Praktik Kerja Lapangan bertujuan untuk mengetahui pelaksanaan pemotongan, penyetoran, dan pelaporan Pajak Penghasilan Pasal 23 atas jasa kebersihan di PDAM Tirta Kahuripan. Pemotongan PPh Pasal 23 dikenakan tarif 2% untuk jenis jasa lain dan sewa. Penyetoran dan pelaporan PPh Pasal 23 selalu dilakukan tepat waktu yaitu sebelum tanggal 10 dan dilaporkan setiap tanggal 20 bulan berikutnya. Untuk membantu kegiatan inti perusahaan hanya menggunakan jasa penyedia tenaga kebersihan (*Cleaning Service*) yang dikenakan tarif sebesar 2% karena termasuk jenis jasa lain yang sudah diatur dalam PMK. Menurut analisa penulis dapat ditarik kesimpulan bahwa pelaksanaan pemotongan, penyetoran, dan pelaporan PPh Pasal 23 yang ada pada PDAM Tirta Kahuripan sudah sesuai dengan peraturan perundang-undangan yang berlaku di Indonesia.

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

***Review of Implementation of Withholding, Depositing,
and Reporting of Income Tax Article 23 for
Cleaning Services in PDAM Tirta Kahuripan***

***By
Agita Syafira Chendrarini***

Abstract

PDAM Tirta Kahuripan has a duty in managing water resources and is a corporate taxpayer. The main sources of company income is collected from resources owned by the state, both in the form of wealth and community contributions. One form of the fee is tax. Tax has a very important role in the life of the state because as the biggest contributor in the State Budget. Every business activity will have implications for aspects of taxation, one of them is income tax. Field work practice aim to determine the implementation of withholding, depositing, and reporting of income tax article 23 for cleaning services in PDAM Tirta Kahuripan. Withholding income tax article 23 is subject to a 2% tariff for services and leases. Depositing and reporting income tax article 23 is always done on time, namely before the 10th of the following month, and reported every 20th of the following month. To assist the company's core activities, the company only use cleaning services provider which is subject to a tariff 2% because it includes other types of service that have been regulated in FMD. According to the author's analysis it can be concluded that the implementation of withholding, depositing, and reporting of income tax article 23 for cleaning services that exist in PDAM Tirta Kahuripan is in accordance with the prevailing laws and regulations in Indonesia.

Keywords : *Withholding, Depositing, Reporting, Income Tax and Cleaning Services.*