

ABSTRAK

Laporan Tugas Akhir ini disusun oleh Hani Risnawati (0311U018) Program Studi Akuntansi Diploma III Fakultas Ekonomi Universitas Widyatama Bandung, dengan judul **“TINJAUAN ATAS PENGHITUNGAN, PENYETORAN, DAN PELAPORAN PAJAK PENGHASILAN PASAL 21 BAGI KARYAWAN DAN TENAGA AHLI (DOKTER) PADA SALAH SATU RUMAH SAKIT BERSALIN DI BANDUNG”** dibawah bimbingan Debbie Christine, S.E., M.Si., Ak., C.A.

Tujuan dari penelitian adalah untuk mengetahui bagaimana Pelaksanaan Penghitungan, Penyetoran, dan Pelaporan Pajak Penghasilan Pasal 21 atas karyawan dan tenaga ahli (dokter) di Rumah Sakit Bersalin yang berkedudukan di Jalan R.E. Martadinata Kacaping Batununggal Bandung. Metode penelitian yang digunakan dalam penelitian adalah metode deskriptif, yaitu metode penelitian yang menggambarkan keadaan sebenarnya berdasarkan data dan informasi yang diperoleh selama penelitian berlangsung. Pengumpulan data dilakukan dengan cara wawancara langsung serta mempelajari buku dan dokumen yang berkaitan dengan objek penelitian, yaitu Pajak Penghasilan Pasal 21 bagi karyawan dan tenaga ahli (dokter) di Rumah Sakit Bersalin Bandung.

Berdasarkan hasil penelitian dapat disimpulkan bahwa Rumah Sakit Bersalin di Bandung ini telah melaksanakan penghitungan, penyetoran, dan pelaporan sesuai dengan Undang-undang Pajak Penghasilan Pasal 21 No. 36 Tahun 2008 dan Peraturan Dirjen Pajak No.PER-57/PJ/2009 serta Peraturan Menteri Keuangan No.162/PMK.011/2012 telah dilaksanakan sesuai dengan ketentuan yang berlaku.

Kata Kunci : Pajak Penghasilan Pasal 21, Karyawan, Tenaga Ahli (dokter)

ABSTRACT

*This final report prepared by Hani Risnawati (0311U018) Accounting Studies Program Diploma III, Faculty of Economics, University of Widyatama Bandung, with titled **“REVIEW OF COUNTING, DEPOSITING, REPORTING INCOME TAX ARTICLE 21 FOR EMPLOYEES AND PROFESSIONAL EMPLOYEES (DOCTOR) IN ONE HOSPITAL MATERNITY IN BANDUNG”** under guidance Debbie Christine, S.E., M.Si., Ak., C.A.*

The purpose of the study is to determine how the implementation of Counting, Depositing, and Reporting on Income Tax Article 21 employees and professional employees (doctors) in the Maternity Hospital which is located in R.E. Martadinata Street Kacapiring Batununggal Bandung. The research method used in this research is descriptive method, the method of research that describes the actual situation based on the data and information obtained during the study. Data collection was done by means of direct interviews and studying books and documents relating to the object of research, namely Article 21 of the Income Tax for employees and professional employees (doctors) in Bandung Maternity Hospital.

Based on the results of this study concluded that the Hospital Maternity in Bandung has been carrying out the counting, depositing, and reporting in accordance with the Law of Income Tax Article 21 No. 36 of 2008 and Regulations No.PER-57/PJ/2009 and the Regulation of the Minister of Finance 162/PMK.011/2012 has been conducted in accordance with applicable regulations.

Keywords: Income Tax Article 21, Employees, Professional Employees (doctor)