

Tingkat kepatuhan wajib pajak berkenaan dengan penyampaian SPT Tahunan PPh Pasal 21 (studi kasus pada KPP Badan dan Orang Asing)

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Abstrak

<i>Income Tax Section 21 is lease to the employment income accepted by foreign employees and laboring local employees in the foreign delegation or its branch.

Employment Income in wide divided to become two type of income, that is (1) obtained income as employees in relation work with employer which in referred International Taxation Literature also as "labor income"; in Ordinance Pay As You Earn 1935, this income is referred as fee, and (2) income from free work or self-employed income or professional income.

The research method conducted is base on the qualitative research method with the type of research of analytical descriptive and the collecting method is through interview with the interlocked parties; they are tax officer, tax consultant, and tax payers. This research was also conducted on the on the interlocked documents, they are law of income tax, thesis, tax article, books, and data of tax auditing.

Withholding of Income Tax Section 21 represent program of payment during year applying to employment income. Income which withheld by Income Tax ection 21 represent imposed income or lease representing lease object pursuant to rule law material.

Rule arranging withholding to the production from work is The Law of Income Tax Section 21. As for imposed income tax section 21 is production from referring to work, accepted activity or service or obtained by personal Taxpayer. Income Tax Section 21 arrange only production of personal Taxpayer home affair, while hitting personal Taxpayer abroad arranged by Income Tax Section 26.

At withholding by other party, withholder pays salary or fee to taxpayer and obliged to arrest the amount of tax which debt from amount of paid to the order income of taxpayer and pay for the amount of income tax of the taxpayer to Exchequer.

According to data in Permanent Establishment and Foreigner Tax Office the amount of Tax Wit holder which enough fluctuative from year to year, in meaning amount Taxpayer mobility which high enough. With high mobility level and rely on self assessment system representing one of the factor needed for high compliance from the Taxpayer, also to be able to accept tax with rule of legislation.

Pursuant to result research of writer concerning, level compliance of Taxpayer with reference to existence of obligation of forwarding of Annual Tax Return Income Tax Section 21, there are big percentage enough to the uncompliance of Taxpayer in remit and report Income Tax Section 21as according to real situation and

amount which because of intention and also negligence from Taxpayer. To the things hence causing delaying of tax money which step into Exchequer, so that affect also to acceptance of tax.

The level compliance of Taxpayer in submitting Annual Tax Return Income Tax Section 21 from year 2000 up to year 2003 continuing to experience of degradation because Taxpayer incapable of reporting Annual Tax Return Income Tax Section 21 punctually because of unfinished of his financial statement, its time at the same time with forwarding of Annual Tax Return of Income Tax Section 25 and other reason like difficulty of cash-flow, and Taxpayer have nothing like because have do not operate again.

From result of this research, Writer try to analyze causes the happening of uncompliance and try to look for resolving so that Taxpayer progressively growing obedient in done duty taxation. The writer also suggests Tax Office better urge to submit Annual Tax Return before tax year ended so Taxpayer can prepare all calculation of his income tax section 21 with time enough and is not hurried. Annual tax Return which is less payee require to be conducted by a accurate research why happened lacking of payee as payment of Income Tax Section 21 ought to have been done at a period of income accepted by employees.</i>