

# Evaluasi Kesesuaian Proses Approval atas Pajak Penghasilan yang Dipotong PT Start-up DIL dengan Aturan Pajak yang Berlaku = Evaluation of the Suitability of the Tax Approval Process for Income Tax Withheld by PT Start-up DIL with the Applicable Tax Rules

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## Abstrak

Laporan magang ini disusun dengan tujuan sebagai evaluasi kesesuaian proses approval pajak atas pemotongan pajak penghasilan oleh PT Start-up DIL pada vendornya dalam rangka pemenuhan kewajiban perpajakan. PT Start-up DIL adalah perusahaan start-up berkembang yang bergerak di bidang home and living. Evaluasi didasarkan pada peraturan pajak yang berlaku seperti Peraturan Menteri Keuangan. Evaluasi dilakukan atas kesesuaian identifikasi jenis pajak melalui subjek dan objek pajaknya, evaluasi dasar pengenaan pajak dan tarif, serta evaluasi jumlah yang harus dibayarkan. Hasil Evaluasi menunjukkan bahwa PT Start-up DIL telah melakukan kewajiban hitung dan potong pajak sesuai dengan peraturan perpajakan. Selain membahas evaluasi, laporan magang ini juga membahas tentang refleksi diri dan pengalaman magang yang dirasakan penulis.

..... The internship report is compiled with the aim of evaluating the suitability of the tax approval process for income tax cuts by PT Start-up DIL on its vendor in order to fulfil its tax obligations. PT Start-up DIL is a growing start-up company that operates in home and living sector. Evaluation is based on applicable tax regulations such as Minister of Finance Regulations. The evaluation is carried out on the appropriateness of the identification of the type of tax based on it's tax subject and object, the basis of taxation and rates, as well as the amount to be paid by the company. The evaluation results show that PT Start-up DIL has carried out its obligations to count and cut tax in accordance with tax regulations. Apart from discussing the evaluation, this internship report also discusses self-reflection and the author's internship experience.