ABSTRAK

Sektor usaha baik perorangan maupun berbadan hukum memiliki kewajiban untuk menyetor dan melaporkan pajak terhutangnya, namun melalui *With Holding System* perhitungan, penyetoran dan pelaporan dilakukan oleh pihak ketiga yang memungut Pajak Penghasilan Pasal 22 atas pengadaan barang yakni bendaharawan pemerintah yang menyelenggarakan kegiatan pengadaan barang tersebut. Tujuan penelitian ini untuk mengetahui perhitungan dan prosedur pemotongan yang dilakukan bendaharawan pada CV Salma Utama Bandung.

Hasil penelitian menunjukkan bahwa dalam perhitungan PPh Pasal 22 masih terdapat kesalahan perhitungan dan untuk prosedur pemotongan PPh Pasal 22 perusahaan sering terlambat menerima bukti pemotongan PPh Pasal 22. Untuk meminimalisir kesalahan perhitungan dan prosedur, disarankan melakukan sosialisasi lebih lanjut terkait proses perhitungan dan prosedur pemotongan PPh 22 serta komunikasi yang lebih intens antara bagian terkait baik dari bendaharawan maupun pihak perusahaan.

Kata kunci : perhitungan, pemotongan, PPh pasal 22, pengadaan barang.

ABSTRACT

Every business sector has the obligation to pay and report the tax due. But with the implementation of the "With Holding System" the process of calculation, payment and reporting is carried out by third parties who collect PPh 22 for procurement of goods, namely the government treasurer who conducts the procurement of goods. CV Salma Utama Bandung as a company appointed by the government as a provider of goods has obligations in taxation, receiving payments that have been withheld by PPh 22 by treasurers. The purpose of this study was to determine the calculation and cutting procedures performed by the treasurer at CV Salma Utama Bandung.

The results showed that in the calculation of PPh 22 there were still recording errors, but the overall deduction procedure was in accordance with predetermined tax regulations. To minimize calculation and procedures errors, it is recommended to conduct further socialization related to the calculation process and procedures for deducting PPh 22 and more intense communication between the relevant parts of both the treasurer and the company.

Keyword : calculation, with holding, PPh pasal 22, procurement.