

INTISARI

Koperasi “Kopma UGM” merupakan subjek pajak dalam negeri yang berbadan hukum koperasi sekaligus Unit Kegiatan Mahasiswa (UKM) di lingkungan Universitas Gadjah Mada. Penulis melakukan *tax review* terhadap pelaksanaan pemenuhan kewajiban Pajak Penghasilan baik dari perhitungan, pemotongan, penyetoran, pelunasan maupun pelaporannya untuk menilai kepatuhan pajak (*tax compliance*) yang telah dilakukan. Metode yang digunakan dalam penelitian ini adalah metode deskriptif komparatif dengan membandingkan perhitungan PPh Badan dan *withholding tax* Tahun Pajak 2017 menurut Koperasi “Kopma UGM” dengan perhitungan menurut ketentuan perpajakan. Hasil penelitian menunjukkan bahwa terdapat perbedaan perhitungan PPh Badan Terutang sebesar Rp48.134.161,00 lebih besar akibat perbedaan koreksi fiskal. Hasil penelitian terkait kewajiban pemotongan, penyetoran, dan pelaporan *withholding tax* menunjukkan bahwa masih terdapat ketidaksesuaian pelaksanaan kewajiban tersebut terhadap ketentuan perpajakan yang berlaku.

Kata kunci: *Tax Review*, Pajak Penghasilan Badan, *Withholding Tax*

ABSTRACT

The Cooperative "Kopma UGM" is a domestic tax subject that is incorporated as a cooperative as well as a Student Activity Unit (UKM) within the Universitas Gadjah Mada. The author conducts a tax review for the Income Tax obligations including the process of calculation, deduction, collection, payment and reporting to assess the tax compliance that has been done. The method used in this study is a comparative descriptive method by comparing the calculation of corporate income tax and withholding tax according to Cooperative "Kopma UGM" with taxation provisions. The results showed that there were differences in the calculation of Debt Corporate Income Tax Rp48.134.161,00 due to differences in fiscal correction. While the research related to the obligations including deduction, collection, payment, and reporting of withholding tax shows that there are still mismatch in the implementation of these obligations to the applicable tax provisions.

Keyword: *Tax Review, Corporate Income Tax, Withholding Tax*