

INTISARI

Kantor ATR/BPN Rembang merakan salah satu instansi pemerintah yang menjalankan tugasnya di bidang agraria atau pertanahan. Dalam menjalankan tugasnya dibagi menjadi beberapa seksi agar kegiatan operasional dapat berjalan dengan lancar. Salah satu seksi yang berperan penting dalam menjalankan tugas agar berjalan dengan lancar yaitu seksi keuangan. Pada seksi keuangan Kantor ATR/BPN Rembang bertugas untuk membiayai kegiatan operasional menggunakan dana operasional kantor berupa dana Uang Persediaan (UP). setiap dana operasional yang dikeluarkan harus dianalisis dan dikenakan pajak apabila termasuk objek pajak. Penelitian ini bertujuan untuk menganalisis pengenaan tarif pajak pada Kantor ATR/BPN Rembang sesuai dengan peraturan perpajakan yang berlaku dengan menggunakan metode penelitian deskriptif kualitatif. Secara umum, pengenaan tarif pajak pada Kantor ATR/BPN Rembang sudah dilaksanakan sesuai dengan peraturan yang berlaku yang telah ditetapkan oleh Direktorat Jenderal Pajak (DJP). Hanya saja, masih terdapat kekeliruan saat pengenaan pada tarif Pajak Penghasilan (PPh) Pasal 22. Kesalahan dalam menganalisis tarif Pajak Penghasilan (PPh) Pasal 22 karena belum tersedia modul internal kantor yang menjelaskan tata cara menganalisis dan menetapkan tarif pajak pada transaksi dana operasional kantor. Kurangnya pengetahuan atau edukasi bendahara pengeluaran Kantor ATR/BPN Rembang berperan terhadap kesalahan dalam menetapkan tarif pajak pada Pajak Penghasilan (PPh) Pasal 22. Selain itu, kurangnya kerjasama untuk saling mengingatkan antar karyawan dalam menjalankan tugas. Kesalahan pengenaan tarif pajak pada transaksi Uang Persediaan (UP) yang merupakan dana operasional kantor dapat di minimalisasi dengan cara memberikan pelatihan perpajakan untuk bendahara pengeluaran dan seksi keuangan Kantor ATR/BPN Rembang.

Kata Kunci: Instansi Pemerintah, Transaksi Inventaris, ATR/BPN Rembang

ABSTRACT

ATR / BPN Rembang office is one of the government agencies that carry out their duties in the field of agrarian or land. In carrying out its duties are divided into several sections so that operational activities run smoothly. One of the sections that plays an important role in carrying out tasks to run smoothly is the financial section. In the financial section of the Office of ATR / BPN Rembang is tasked to finance operational activities using funds for operational fund transactions. any operational fund transactions issued must be analyzed and taxed if they include tax objects. This study aims to analyze the imposition of tax rates at the Office of ATR / BPN Rembang in accordance with the prevailing taxation regulations using qualitative descriptive research methods. The results of research related to the imposition of tax rates at the Office of ATR / BPN Rembang, namely the imposition of tax rates at the Office of ATR / BPN Rembang has been implemented in accordance with the applicable regulations that have been determined by the Directorate General of Taxation (DJP). However, after the research there was a mistake when the imposition on the rate of Income Tax (PPh) Article 22. Error in analyzing the rate of Income Tax (PPh) Article 22 because there is not yet an internal module of the office that explains the procedure of analyzing and setting the tax rate on the transaction of operational fund. In addition, the lack of knowledge or education of the treasurer of expenditures at the Office of ATR / BPN Rembang which resulted in an error in setting the tax rate on Income Tax (PPh) Article 22. Error in analyzing the rate of Income Tax (PPh) Article 22 because there is not yet an internal module of the office that explains the procedure of analyzing and setting the tax rate on the transaction of Money Sply. In addition, the lack of knowledge or education of the treasurer of expenditures at the Office of ATR / BPN Rembang which resulted in an error in setting the tax rate on Income Tax (PPh) Article 22. Lastly, the lack of cooperation reminds each other between employees in carrying out tasks. From these factors, errors in the imposition of tax rates on operational fund transactions can be minimized by providing tax training for the treasurer of expenditures and the financial section of the Office of ATR / BPN Rembang.

Keywords: *Government Agencies, Inventory Fund Transactions, Factors*