

INTISARI

Kantor Pelayanan Pajak Pratama Wonosari merupakan instansi vertikal Direktorat Jendral Pajak Daerah Istimewa Yogyakarta (DIY) yang memiliki tugas menghimpun penerimaan negara atas pembayaran pajak di wilayah Kabupaten Gunungkidul dengan sektor usaha domain Penerimaan Pajak tertinggi pada Sektor Administrasi Pemerintahan dan Jaminan Sosial Wajib dengan penerimaan per 31 Desember 2015 sebesar 42,94% yang didominasi dari penerimaan pajak PPh Pasal 22 bendahara pemerintah. Pada November 2016, Instansi Pendidikan Anak Usia Dini (PAUD) di Gunungkidul turut mendapatkan Bantuan Operasional (BOP) yang pertama kalinya dengan batas Pelaporan SPT Masa PPh adalah tanggal 20 bulan berikutnya setelah penyeteroran yaitu tanggal 20 Januari 2017.

Penelitian ini bertujuan untuk mengevaluasi pelaporan SPT Masa PPh pada Bendahara Pemerintah bulan Desember 2016 (Studi kasus pada PAUD di Gunungkidul). Penulis menggunakan metode deskriptif kualitatif melalui teknik pengumpulan data observasi pelaporan SPT Masa Desember 2016, wawancara dengan *Account Representative* dan Bagian Pelayanan KPP Pratama Wonosari serta Dinas Pendidikan, Pemuda, dan Olahraga bagian PAUD, menyebar kuisioner pada 21 instansi PAUD, dan studi pustaka. Hasil penelitian menunjukkan bahwa tingkat pengetahuan Bendahara PAUD dan Pelayanan KPP Pratama Wonosari sudah baik. Namun, terdapat banyak hambatan dalam pelaporan SPT Masa PPh bulan Desember 2016 karena pencairan dana dari pusat yang tidak sesuai dengan peraturan yang telah dibuat dan sosialisasi kepada para Bendahara PAUD yang masih kurang.

Kata Kunci: Pajak, Evaluasi Pelaporan SPT Masa PPh, Bendahara PAUD, SPT Masa Bulan Desember 2016

ABSTRACT

Primary Tax Office Wonosari is a vertical institution of Tax Office Special Region of Yogyakarta (DIY), which has the task of collecting revenue for the payment of taxes in the district of Gunungkidul has the highest of business sector domain Tax Revenue in Sector Administration and Social Security Mandatory with reception at December 31 2015 amounted to 42.94% which is dominated by tax revenue of government treasur PPh Pasal 22. In November 2016, the institutions of Early Childhood Education (ECD) in Gunungkidul get Educational Operational Support at the first time by the reporting limit of income tax return period is the 20th of the month following the deposit of which is dated January 20, 2017.

This study aimed to evaluate the reporting of income tax return period in the Government Treasury in December 2016 (Case Study on ECD in Gunungkidul). The author uses qualitative descriptive method through observation data collection techniques like SPT reporting period of December 2016, interview with the Account Representative and Services Section of KPP Pratama Wonosari, also with the Department of Education, Youth, and Sports sections Childhood Education, dispersing questionnaires at 21 early childhood institutions, and literature. The results showed that the level of knowledge of early childhood and Services of KPP Pratama Wonosari are good. However, there are many barriers to reporting income tax return period in December 2016 for disbursement of funds from the center that does not comply with the regulations that have been made and socialization to the Treasurer of early childhood education is still lacking.

Key Word: Tax, Evaluation on The Reports of Income Tax Period, Treasury of Early Childhood Education, Tax Period Month December 2016