

## INTISARI

Penelitian ini dilakukan di PT Pertamina *Refinery Unit IV* Cilacap dan bertujuan untuk mengetahui bagaimana prosedur pengenaan pajak penghasilan pasal 4 ayat 2 atas pembangunan apartement pada PT Pertamina *Refinery Unit IV* Cilacap. Prosedur pengenaan pajak penghasilan pasal 4 ayat 2 atas pembangunan apartement pada PT Pertamina *Refinery Unit IV* Cilacap terdapat 7 tahapan yaitu menetapkan jenis jasa konstruksi, menetapkan tarif pajak, menghitung besar pengenaan pajak penghasilan pasal 4 ayat 2, *Form Request Invoice*, *Invoice*, Kwitansi, Faktur Pajak, dan membayar serta melaporkan pajaknya ke kantor pelayanan pajak.

Kata kunci: Prosedur, Pajak Penghasilan, PT Pertamina *Refinery Unit IV* Cilacap

### **ABSTRACT**

*This research was conducted in PT Pertamina Refinery Unit IV Cilacap and to find out how the procedure of imposition of tax article 4 paragraph 2 on the development of apartment at PT Pertamina Refinery Unit IV Cilacap. The procedure of imposition of tax article 4, paragraph 2 on the construction of apartments in PT Pertamina Refinery Unit IV Cilacap there are 7 stages of the provision of construction services, tax rates, taxes of article 4 paragraph 2, Invoicing Invoices, Invoices, Receipts, Tax Invoices, and.*

*Keywords: Procedure, Income Tax, PT Pertamina Refinery Unit IV Cilacap*