

ABSTRAK

**Implementasi Perpajakan Pengelolaan Dana Desa Tepus, Kecamatan Tepus,
Kabupaten Gunungkidul**
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Pajak dana desa adalah kontribusi wajib kepada negara yang bersifat memaksa berdasarkan Undang-Undang dan dipergunakan untuk keperluan negara bagi sebesar-besarnya kemakmuran rakyat. Penelitian ini bertujuan untuk mengetahui penerapan pemotongan dan pemungutan pajak atas dana desa, mengetahui penerapan penyetoran pajak atas dana desa dan penerapan pelaporan pajak atas dana desa yang terjadi Desa Tepus, Kecamatan Tepus, Kabupaten Gunungkidul. Penelitian ini menggunakan penelitian kualitatif dengan studi kasus. Teknik pengumpulan data yaitu wawancara dan dokumentasi yang kemudian di bandingkan dengan data sekunder penelitian. Analisis data yang dilakukan yaitu menggunakan analisis deskriptif dengan tiga analisis yaitu Reduksi Data, penyajian data dan Penarikan Kesimpulan. Hasil penelitian menunjukan bahwa Pemotongan, penyetoran dan pelaporan pajak di desa Tepus sudah di lakukan sesuai dengan dengan peraturan perundang-undangan perpajakan dana desa yaitu PPh pasal 21, PPh pasal 22 dan PPN. Dimana pemungutan pajak di lakukan oleh bendahara desa serta melakukan pemotongan pajak penghasilan dan PPN setiap dilakukannya transaksi yang di kenakan pajak. Penyetoran pajak penghasilan di desa Tepus oleh bendahara desa di lakukan bendahara desa dengan melakukan penyetoran pajak ke rekening kas negara paling lambat satu bulan saat di lakukan pemotongan pajak serta Pelaporan perpajakan di desa tepus di lakukan setiap di lakukan kegiatan yang di kenakan pajak akan langsung di laporkan dan di buatkan id billing.

Kata kunci: Dana Desa, perpajakan Dana Desa PPh pasal 21, PPh pasal 22, Pajak Pertambahan Nilai (PPN)

ABSTRACT

Implementation of Taxation on the Management of Tepus Village Funds, Tepus District, Gunungkidul Regency
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The village fund tax is a mandatory contribution to the state that is coercive based on the law and is used for the needs of the state for the greatest prosperity of the people. This study aims to determine the application of withholding and collecting taxes on village funds, knowing the application of depositing taxes on village funds and the application of tax reporting on village funds that occurred in Tepus Village, Tepus District, Gunungkidul Regency. This research uses qualitative research with case studies. Data collection techniques are interviews and documentation which are then compared with secondary research data. Data analysis was carried out using descriptive analysis with three analyzes, namely data reduction, data presentation and conclusion drawing. The results of the study show that withholding, depositing and reporting taxes in Tepus village have been carried out in accordance with the village fund taxation legislation, namely PPh article 21, PPh article 22 and PPN. Where tax collection is carried out by the village treasurer and withholds income tax and VAT every time a transaction is subject to tax. The collection of income taxes in the village of Tepus by the village treasurer is carried out by the village treasurer by depositing taxes into the state treasury account no later than one month when tax withholding is carried out and tax reporting in the village of Tepus is carried out every time an activity subject to tax is immediately reported and made a billing id.

Keywords: Village Fund, Village Fund taxation, PPh article 21, PPh article 22, Value Added Tax (PPN)