

ABSTRAK

MUH. ASRULLAH MUSLIM, 2023. Implementasi Perpajakan dalam Pengelolaan Dana Desa di Desa Sampulungan Kecamatan Galesong Utara Kabupaten Takalar. Karya Tulis Ilmiah (KTI), Program Studi Perpajakan, Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh Pembimbing I Bapak Andi Rustam dan Pembimbing II Bapak Muhaimin.

Tujuan penelitian ini yakni untuk mengetahui implementasi perpajakan dalam pengelolaan dana desa di desa Sampulungan kecamatan Galesong Utara kabupaten Takalar. Data yang digunakan dalam penelitian ini adalah berupa data yang bersumber dari Pemerintah Desa Sampulungan, yaitu buku kas umum. Teknik analisis data yang digunakan adalah teknik kualitatif dengan menggunakan metode pengumpulan data, reduksi data, penyajian data dan penarikan kesimpulan.

Hasil penelitian dan pembahasan implementasi perpajakan dalam pengelolaan dana desa di Desa Sampulungan Kecamatan Galesong Utara Kabupaten Takalar, maka peneliti dapat menarik kesimpulan bahwa implementasi perpajakan ini menunjukkan perhitungan pajak di Desa Sampulungan sudah sesuai dengan ketentuan undang-undang perpajakan. Namun bendahara desa melakukan keterlambatan dalam menyetor dan melapor PPN, PPh pasal 22 dan PPh pasal 23 yang tidak sesuai dengan undang-undang perpajakan, karena adanya keterlambatan dalam menyetor dan melapor pajak bendahara desa dikenakan denda. Bendahara desa tidak membayar denda atas keterlambatannya sehingga bisa dikenakan sanksi sesuai dengan PMK Republik Indonesia nomor 64/PMK.05/2013 pasal 17.

Kata Kunci: Implementasi Pajak, Dana Desa

ABSTRACT

Muh. Asrullah Muslim, 2023, *Implementation of Taxation in Managing Village Funds in Sampulungan Village North Galesong District Takalar Regency*. Scientific Writing (KTI), Faculty of Economics and Business Department of Tax Muhammadiyah University of Makassar. Supervised by Advisor I Mr Andi Rustam and Advisor II Mr Muhaimin.

The purpose of this study is to find out the implementation of taxation in managing village funds in Sampulungan village North Galesong district Takalar regency. The data used in this study is in the form of data sourced from the Sampulungan Village Government, namely the general treasury book. The data analysis technique used is a qualitative technique using data collection methods, data reduction, presentation of data and conclusions.

The results of the research and discussion of the implementation of taxation in managing village funds in Sampulungan Village North Galesong District Takalar Regency, the researchers can draw conclusions that the implementation of this taxation shows that tax calculations in Sampulungan Village are in accordance with the provisions of the tax law. However, the village treasurer made delays in depositing and reporting VAT, Article 22 Income Tax and Article 23 Income Tax which were not in accordance with the tax law, due to delays in depositing and reporting taxes the village treasurer was subject to a fine. The village treasurer does not pay a fine for the delay so that he can be subject to sanctions in accordance with PMK of the Republic of Indonesia number 64/PMK.05/2013 article 17.

Keywords: Tax Implementation, Village Fund