

ABSTRACT

Doni Fernanda Hartono Putra (2021017001)

IMPLEMENTATION OF PPH 23 AND TAX COMPLIANCE EVALUATION REPORT OF PPH ARTICLE 23 AT PT INTEGRASIA KREASITAMA SOLUSINDO

This professional work is carried out in the Finance and Accounting division of PT. Integra Kreasitama Solusindo, a company engaged in system integration, technology solutions, and multimedia and digital. This company is a subsidiary of Fajar Corporation and focuses on providing integrated solutions for various technology needs. The implementation of the professional work lasts for six months (900 hours) with the main objective of understanding and supporting the company's financial management, especially related to the management of Income Tax (PPH 23). In its implementation, the intern is tasked with summarizing withholding evidence from various vendors, following up on the collection of withholding evidence that has passed its due date via email, and establishing communication with vendors to resolve administrative problems related to withholding evidence. In addition to these main tasks, the intern is also involved in the process of evaluating the company's tax compliance through adjusting the checking of supporting documents. This process aims to ensure that transaction recording is carried out accurately and in accordance with applicable accounting principles, while supporting the company's compliance with applicable tax regulations, especially PPh 23. During the implementation of the professional work, the intern is also given the opportunity to understand the tax reporting mechanism, including the preparation of relevant supporting documents. This experience provides the intern with a practical understanding of the strategic role of the finance division in supporting company operations while ensuring compliance with tax regulations. In addition to honing technical skills in finance and accounting, interns also learn about the importance of time management, effective communication, and team collaboration in completing various tasks and challenges. Thus, this professional work not only contributes to increasing the efficiency of the company's financial management but also supports the evaluation of tax compliance which is

one of the important factors in maintaining the integrity and sustainability of the company's operations.

Keywords: *Income Tax (PPh23), Withholding Evidence, Compliance Evaluation, Integra Kreasitama Solusindo*

