

ABSTRACT

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MECHANISM WITH INCOME TAX WITHDUCTION / COLLECTION ARTICLE 23 FOR MANAGEMENT SERVICES AND REWARDS AT PT. AEON INDONESIA.

Practitioners carry out professional work at PT. AEON Indonesia, which is a company engaged in the retail sector, which sells goods directly with customers. While carrying out professional work at PT. AEON Indonesia, Practicant works under the supervision and guidance of the Finance, Accounting, and Tax (FAT) Department. Practitioners help the work of each section, such as helping the Finance section input data on Account Payable adjustments into the system used by PT. AEON Indonesia. The practitioner also helps the Accounting department in archiving Accounting documents. However, in the end, the practitioner focuses on working and helping in the Tax section, namely the practitioner gets the opportunity to do work in inputting proof of withholding/collecting Income Tax Article 23 on Management Services and Gifts. The practitioner has the responsibility to assist employees who have duties and responsibilities in the Tax section in the mechanism of withholding/collecting Income Tax Article 23. The practitioner is also directly involved with the use of the earnings management system used in the company.

Keywords: *Income Tax Article 23, Prepaid, Refund*