

ABSTRACT

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AT INDOSOLAR ENERGI MANDIRI

In order to fulfill the academic requirements as an intern student, the intern has decided to undergo professional work at PT Indosolar Energi Mandiri. During the professional work period at the company, the intern received a very valuable opportunity with a placement as a Staff in Accounting and Taxation. In this role, the intern was involved in various aspects related to taxation, including important tasks such as Monthly Tax Recapitulation (SPT Masa) and Online Reporting of Monthly Tax Returns for Article 21 Income Tax (PPh 21) as well as Final Article Income Tax (PPh Final). While working at PT Indosolar Energi Mandiri, the intern gained insights into how to manage and report taxes accurately, especially related to PPh 21. Additionally, the intern also delved into best practices for efficiently and effectively preparing and presenting SPT Masa PPh 21. Furthermore, while working at a company focused on solar power generation, the intern also gained an understanding of the technical and economic aspects related to the renewable energy industry.

Keywords: Article 21 Income Tax, Monthly Tax Return, Tax Recapitulation