ABSTRAK

Penelitian ini bertujuan untuk mengetahui kendala konsultan pajak dalam proses pelaporan SPT PPh Pasal 21 pada Wajib Pajak Badan di SAR Tax & Management Consultant. Penelitian ini menggunakan pendekatan kualitatif dengan desain studi kasus tunggal, melaui wawancara mendalam kepada lima konsultan pajak dan satu Wajib Pajak Badan, serta dianalisis secara tematik menggunakan Nvivo 15. Hasil penelitian menunjukkan bahwa kendala bersifat multidimensional dan terbagi ke dalam empat tema yaitu kendala teknis sistem, administrasi dokumen, perubahan regulasi, dan komunikasi dengan klien. Konsultan pajak mengatasi kendala tersebut melalui strategi edukasi, komunikasi intensif, penyusunan kertas kerja, permintaan data lebih awal, serta diskusi langsung. Dapat disimpulkan bahwa kombinasi pendekatan preventif dan responsif berperan penting dalam mendukung kelancaran pelaoran pajak.

Kata kunci: Kendala Pelaporan Pajak, Konsultan Pajak, PPh Pasal 21, Wajib Pajak Badan.

ABSTRACT

This study aims to identify the obstacles faced by tax consultants in the reporting process of Article 21 Income Tax (PPh Article 21) returns ffor corporate taxpayers at SAR Tax & Management Consultant. *The study employed a qualitative approach using a single-case study design. Data werw collected through in-depth intervews with five tax consultants and one corporate taxpayer representative and werw analyzed thematically using* Nvivo 15. *The findings indicate that the challenges encountered are multidimensional and can be categorized into four main themes: technical system issues, document administration, regulatory changes, and communication with clients. To address these challenges, tax consultants implement several strategies, including continuous client education, intensive communication, preparation of working papers, early requests for supporting documents, and direct discussions. The study concludes that the combination of preventive and responsive approaches plays a significant role in supporting the effective and timely filing of tax returns.*

Keywords: Tax Filing Challenges, Tax Consultants, Article 21 Income Tax (PPh Article 21), Corporate Taxpayers.