



**ANALYSIS OF REPORTING AND CALCULATION OF PPH 21 INCOME
TAX REPORT ON PERMANENT EMPLOYEES PT. TASINDO JAYA**

UTAMA SURABAYA

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ABSTRACT

This study aims to describe whether the reporting and calculation of PT. Tasindo Jaya Utama is in compliance with the Income Tax Law No.36 of 2008. The data studied were the results of interviews from PT. Tasindo Jaya Utama is related to income tax. Data collection techniques used are: field research, documentation, observation, interviews. The method used is descriptive qualitative.

The data source used in this study is primary data. The result of this research is a comparison of the tax calculations from PT. Tasindo Jaya Utama with the author's calculations referring to the Law no. 36 of 2008, there is no difference in the income tax article payable and for tax deposits and reporting of PT. Tasindo uses Annual SPT and SSP, deposits and reports are made before the tax due date. PT. Tasindo Jaya Utama has made a deposit reporting and calculation in accordance with Law no. 36 of 2008.

Keywords: Deposit, reporting, calculation. Permanent Employees.

A. INTRODUCTION

The objectives of the Indonesian state as stated in the preamble to the 1945 Constitution are to protect the entire Indonesian nation and the entire homeland of Indonesia and to promote public welfare, educate the nation's life and implement world order based on independence, eternal peace and social justice. To achieve this goal, of course, requires a large amount of development funds. One manifestation of the nation's independence in financing development is to explore sources of funds originating from within the country, one of which is taxes.

For the state, taxes are important revenues used to finance state expenditures, both routine expenditures and development expenditures. This is confirmed in the 1945 Constitution article 23 A which reads "Taxes and levies that are coercive for the purposes of the State are regulated by law".

Income tax is a tax levied on the object of tax on income. Income tax will always be imposed on people or business entities that earn income in the form of salaries, wages, honoraria, allowances and other payments under any name in Indonesia that meet the requirements. The applicable tax for employees is income tax article 21.

The tax laws governing income tax are Law Number 7 of 1983 which has been in effect since January 1, 1984, in 1994 there was a second amendment to Law Number 10 of 1994. On August 2, 2000 the government passed Law – Law of the Republic of Indonesia Number 17 of 2000 concerning the third amendment to Law Number 7 of 1983 concerning income tax which came into force on January 1, 2001. In 2008 there was a fourth amendment to Law Number 7 of 1983 with Law Number 36 of 2008 which came into force on January 1, 2009.

The amendments to the Income Tax Law were carried out while still adhering to the principles of taxation that are universally adopted, namely justice, administrative convenience/efficiency and productivity of state revenues and maintaining the self-assessment system.

The self-assessment tax collection system is a tax collection system that authorizes taxpayers to determine the amount of tax payable, in the self-assessment system, taxpayers are active, starting from calculating, depositing and self-reporting taxes owed according to the law on a tax period, while the tax authorities do not interfere, only supervise.

There are so many regulations issued by the Government, but in reality the Indonesian people are still unable to implement the taxation system properly, because many taxpayers are still actively or passively resisting. If the tax payer performs his duties to collect the tax debt owed. According to (Lumbantoruan, 2002)

The type of deviation that often occurs is the number of taxpayers who do not pay their obligations in full. This is due to falsification of documentation or the phasing process that is not carried out according to the procedure. With the changes to the Taxation Law, it is hoped that taxpayers can also fulfill their tax obligations better.

There are several studies on income tax, previous research was conducted by:

Dalughu (2015), conducted a study entitled "Analysis of Calculation and withholding of Income Tax Article 21 on Employees of PT. BPR Primaesa Prosperous Manado". The research method used is descriptive analysis method. The study concluded that the calculation and deduction of Article 21 Income Tax at PT. BPR Primaesa Sejahtera Manado has complied with the provisions of the applicable tax regulations, namely Law no. 36 of 2008 concerning Income Tax.

Siringoringo and Simanjuntak (2012), conducted a study entitled "Analysis of Income Tax Calculation at the Forestry and Plantation Office of Toba Samosir Regency". The research method used is deductive descriptive analysis method. The study concluded that the calculation and withholding of income tax article 21 at the Office of Forestry and Plantation of Toba Samosir district was not in accordance with the provisions of the applicable tax regulations, namely Article 21 of Law No. 36 of 2008 concerning Income Tax.

From several previous studies, there are companies whose calculation of Income Tax Article 21 is not in accordance with the applicable Tax Regulations in Indonesia. This is caused by several factors, namely not deducting office fees

by 5% of gross income in calculating net income, the existence of new tax regulations, and differences in company policies. This study focuses on reporting and calculating income tax deposits. From the description on the background above, there is still a discrepancy in the calculation of Income Tax PPh 21 with the regulations of the Director General of Taxes. So the authors are interested in conducting this research at PT. Tasindo Jaya Utama Surabaya. The title proposed by the author is "Analysis of Reporting Deposits and Calculation of Income Tax PPh 21 on Permanent Employees of PT. Tasindo Jaya Utama Surabaya"

B. THEORY BASIS

Tax Analysis

According to the KUP Law Article 1 Paragraph (1):

Tax is a mandatory contribution to the state, especially by individuals or entities that are coercive under the law by not receiving direct compensation and are used for the needs of the state for the greatest prosperity of the people.

Tax Collection System

a. Official Assessment System

A tax collection system that authorizes the government to determine the amount of tax owed by taxpayers. In the official assessment system, taxpayers are passive and tax debts arise after a tax assessment letter is issued by the tax authorities.

b. Self Assessment System

A tax collection system that authorizes taxpayers to determine the amount of tax owed. In the Self Assessment System, the taxpayer is active, starting from calculating, depositing and self-reporting the tax payable, while the tax authorities do not interfere, only supervise.

c. Holding System

A tax collection system that authorizes third parties (not the tax authorities and not the taxpayer concerned) to determine the amount of tax owed by the taxpayer.

Understanding Income Tax

According to Supramono and Damayanti (2015: 75) in a book entitled "Indonesian Taxation Mechanisms and Calculations" explain that:

Article 21 income tax is a tax on income in the form of salaries, wages, honorarium, allowances, and other payments received or obtained by domestic individual taxpayers in connection with work or position, services and activities.

Permanent employees are individuals who work for employers who receive or receive a certain amount of salary on a regular basis, including members of the commissioners and members of the supervisory board who regularly participate in managing the company's activities directly.

Definition of Taxpayer Number (NPWP) and Non-Taxable Income (PTKP)

The number given to the taxpayer as a tax administration advice which is used as a personal identification or identity of the taxpayer.

In accordance with the regulation of the Minister of Finance of the Republic of Indonesia Number 101/PMK.01/2016, based on non-taxable income (PTKP) a year are:

- a. IDR 54,000,000,- for individual taxpayers.
- b. IDR 4,500,000 additional for married taxpayers.
- c. IDR 54,000,000 additional for a wife whose income is combined with the husband's income, provided that:
 - 1) Wife's income is not solely received or obtained from one employer which has been taxed based on the provisions in the PPh 21 Law.
 - 2) The wife's work has nothing to do with the business or work of her husband or other family members.
- d. IDR 4,500,000,- additional for each blood family member and the samenda family in a straight line of one degree and adopted children who are fully dependent (maximum 3 people). However, the latest PTKP provisions (PTKP 2016) for PPh 21 do not apply to:
 - 1) Gross income that exceeds IDR 4,500,000 a month, or
 - 2) The income is paid on a monthly basis.

Income Tax Withholding Rate 21

Tariffs are based on Article 17 of the 1983 Law as last amended by Law No. 36 of 2008, namely:

Up to IDR 50,000,000 5%

Above IDR 50,000,000 – IDR 250,000,000 15%

Above IDR 250,000,000 – IDR 500,000,000 25%

Above IDR 500,000,000 30%

Article 21 Income Tax Calculation Mechanism According to Law no. 36 year 2008

to calculate the amount of income tax article 21 payable is as follows:

- a. Income tax (PPh) article 21 on Regular and Irregular income.
- b. To calculate PPh article 21 on the income of permanent employees, first, the total gross income, which includes regular and irregular income, is calculated.
- c. To determine the amount of net income for permanent employees, gross income is reduced by:
 - 1) Position fee, namely to obtain, collect and maintain income in the amount of 5% (five percent) of gross income, at a maximum of Rp. 6,000,000 a year or Rp. 500,000 a month.
 - 2) Contributions related to salaries paid by pensions whose founders have been ratified by the minister of finance or the governing body for old-age insurance which is equivalent to a pension fund. Pension costs that can be deducted from gross income are a maximum of IDR 2,400,000 a year or IDR 200,000 a month.

- d. To determine the amount of Non-Taxable Income, net income is reduced by the actual Non-Taxable Income (PTKP) in accordance with Law no. 36 of 2008.
- e. Income tax payable from a taxpayer in one tax year is calculated by applying the general rate of Income Tax article 21 multiplied by the general rate of Income Tax article 21 multiplied by the Taxable Income (PKP).
- f. Before applying the general rate of Income Tax Article 21, the Taxable Income is first rounded down in thousands of rupiah.

Tax Payment Letter (SSP)

According to Supramono and Damayanti (2015:28) in a book entitled "Indonesian Taxation Mechanisms and Calculations" explain that:

A tax deposit letter is proof of payment or tax deposit that has been made using a form or has been made in other ways to the state treasury through a place of payment appointed by the minister of finance. The SSP serves as proof of tax payment if it has been ratified by the authorized payee office official or if it has been validated. The deadline for depositing income tax PPh 21 is the 15th of the following calendar month after the end of the tax period. Each late payment is subject to interest of 2% per month, which is calculated from the due date of payment until the payment date and part of the month is calculated as 1 month in full.

Surat Pemberitahuan (SPT)

According to Supramono and Damayanti (2015:24) in a book entitled "Indonesian Taxation Mechanisms and Calculations" explain that.

Notification Letter (SPT) is a letter that is mandatory (WP) is used for reporting calculations and or obligations in accordance with the provisions tax laws and regulations. The function of the SPT is as a means to report and account for the calculation of the amount of value added tax and sales tax on luxury goods, crediting input taxes to output taxes and paying taxes that have been carried out by taxable entrepreneurs themselves or through other parties.

C. RESEARCH METHODS

Types of research

This type of research uses qualitative research methods in the form of in-depth case studies on depositing, reporting and calculating income tax PPh 21 for permanent employees of PT. Tasindo Jaya Utama for a certain period. The data used is descriptive data which aims to analyze, describe, and evaluate the data of the research object by using the tax report data of PT. Tasindo Jaya Utama Surabaya 2019.

Data dan Sumber Data

1. Data

The type of data used in this study is qualitative data because the data obtained will be further analyzed in data analysis. In this study the type of data needed is a report on deposit reporting and tax calculations at PT. Jasindo Jaya Utama Surabaya in 2019.

2. Data Source

The data used in this study is primary data, namely data obtained directly from the original source (not through intermediaries). Tasindo Jaya Utama Surabaya.

Place and time of research

This research was conducted at PT. Tasindo Jaya Utama domiciled in Surabaya, Indonesia, Simo Gunung 1 No. 8, district. Fields. The time of the research was carried out in early March 2020 until May.

Data collection technique

There are several techniques or methods of data collection carried out in this study including:

1. Field research

Field research is an effort made by the author in order to obtain primary and secondary data in the form of interviews with parties who can provide information about this research.

2. Documentation

Documentation is research conducted by analyzing related documents in terms of calculating and reporting income tax Article 21 at PT. Tasindo Jaya Utama Surabaya. These documents are in the form of documents for calculating, depositing, and reporting income tax PPh 21 for permanent employees of PT. Tasindo Jaya Utama Surabaya.

3. Observation

Observation is direct observation of an object that is in the ongoing environment including various activities of attention to the study of objects using sensing.

4. Interview

An interview is a conversation between two or more people and takes place between the source and the interviewer to get the right information from trusted sources

Research Instruments

There are several research instruments used by researchers in this study are:

1. Interview

Interview is a dialogue conducted by the interviewer to obtain information from sources. Interviews are used by researchers to assess a person's condition.

2. Documentation

Documentation is a technique of collecting data from intermediary media in the form of documents needed for research, such as: Calculation and tax reporting.

Data analysis technique

Data analysis technique is the most decisive step of a research, because data analysis serves to conclude the research results. Data analysis was carried out through several stages, namely:

- a. Collecting data from the company, namely in the form of proof of deposit, reporting, and calculation of PPh 21 tax.
- b. Interview about company data and information.
- c. Choose the data to be used for research.
- d. Performing the calculation of income tax PPh 21 PT. Tasindo Jaya Utama Surabaya based on the Director General of Taxes Regulation No. 36 of 2008.
- e. Summarize the observations.

D. RESEARCH RESULT

Brief Company History

PT. Tasindo Jaya Utama was founded in 2013 providing manpower management services or labor outsourcing, management services and partnerships that are based on operational functions in long-term partnerships.

In its own service provider, the company provides services such as: cleaning service, construction workers (wholesale), warehouse helper. The operational office for this outsourcing company is located in Surabaya on Jl. Simo mount I No. 08 Surabaya.

Data Exposure

Based on interviews conducted by the author, the data taken is only part of the Annual SPT Form 1721-A1 on the status of permanent employees at PT. Tasindo Jaya Utama in 2019, in calculating and withholding Article 21 income tax for permanent employees, the author first collects data on the types of income received by employees of PT. Tasindo Jaya Utama include:

- a. Data about permanent employees
Permanent employees of PT. Tasindo Jaya Utama numbered 9 people.
- b. Income type :
Basic salary, salary paid monthly by PT. Tasindo Jaya Utama.
Overtime, wages provided by PT. Tasindo Jaya Utama to workers for their work in accordance with the amount of overtime done.
Meal Allowance, additional provided by PT. Tasindo Jaya Utama to employees other than the basic salary and is calculated per day but is given monthly.
- c. The types of reduction determined by PT. Tasindo Jaya Utama in calculating income tax based on Law no. 36 of 2008.
 - 1) The office fee is 5% of the gross salary received by the employee, at a maximum of Rp. 6,000,000 a year and Rp. 500,000 a month.
 - 2) Non-taxable income (PTKP), namely tax deductions whose amount is determined based on status.
 - 3) Based on

PTKP according to income tax law No. 36 of 2008. Whereas PPh 21 for unmarried taxpayers (TK) in 2019 are as follows:

Taxpayer (TK0)	Rp. 54.000.000
Dependent 1 (TK1)	Rp. 58.500.000
Dependent 2 (TK2)	Rp. 63.000.000
Dependent 3 (TK3)	Rp. 67.500.000

Based on the PTKP according to the income tax law No. 36 of 2008.
That the PPh 21 of the marriage tax payer (K) in 2019 is as follows:

WP Married (K0)	Rp. 58.500.000
Dependent 1 (K/1)	Rp. 63.000.000
Dependent 2 (K/2)	Rp. 67.500.000
Dependent 3 (K/3)	Rp. 72.000.000

Research Result

Analysis of the Application of Tax Calculation for PPh 21 Permanent Employees. Below is an example of the calculation applied by PT. Tasindo Jaya Utama:

- 1) Calculation of permanent employees whose net income exceeds PTKP Adi Sunardi Pratama permanent employees with TK/0 status working at PT. Tasindo Jaya Utama by earning an annual salary of Rp. 62.400.000 or Rp. 5.200.000 per month, overtime Rp. 143,000, meal allowance Rp. 3,320,000, the amount of tax imposed in one year is::

Calculation according to the author with reference to law no. 36 of 2008.

Salary	Rp. 5.200.000
A yearly meal allowance of	Rp. 3.320.000
Overtime pay	<u>Rp. 143.000+</u>
Annual Gross Income	Rp. 65.863.000
Subtraction:	
Position allowance	
(5% x Rp. 65.863.000)	<u>Rp. 3.293.000-</u>
Annual Net Income	Rp. 62.570.000
PTKP (TK/0)	Rp. 54.000.000
Annual PKP	Rp. 8.570.000
PPh pasal 21 payable	
5% x Rp. 8.570.000 = Rp. 428.500	

From the calculation of the data above, employees on behalf of Adi Sunardi Pratama with TK/0 status and income of Rp. 65,863,000 per year subject to a tax of Rp. 428,500 per year.

Deposit Analysis dan Reporting PPh 21

PT. tasindo Jaya Utama deposits and reports its taxes at the Surabaya Tax Service Office (KPP).

Based on Annual SPT and SSP

To determine that the reporting of income tax article 21 is in accordance with tax rules, the authors take data from the annual SPT report for the 21st PPh period along with its SSP for 2019.

For the payment of tax underpayment based on the Annual SPT, it must be paid in full. At the latest, to submit the annual SPT, it must be submitted no later than 3 (three) months after the end of the tax year. Means for the submission of the annual tax return for the 2019 tax year, no later than March 2020.

To describe whether PT. Tasindo Jaya Utama has paid or deposited its tax payable for 2019 and submitted its SPT correctly.

For 2019, the calculation of income tax article 21 is in accordance with tax regulations. Likewise, the submission of the 2019 SPT is in accordance with tax regulations.

E. CLOSING

Conclusion

Based on the discussion and analysis of the calculation, deposit, withholding, and tax reporting of PPh 21 at PT. Tasindo Jaya Utama, so in this chapter the following conclusions are drawn:

1. PT. Tasindo Jaya Utama has deposited income tax in accordance with the income tax law no. 36 of 2008.
2. PT. Tasindo Jaya Utama has deposited income tax using the Annual SPT and SSP in accordance with the income tax law no. 36 of 2008.
3. PT. Tasindo Jaya Utama has calculated the income tax in accordance with the income tax law no. 36 of 2008.

Suggestion

1. PT. Tasindo Jaya Utama to continue to update data and improve compliance with tax regulations in order to avoid violations and keep an eye on the latest information regarding the latest changes imposed by the minister of finance and DGT (Director General of Taxes).
2. For the general public, it is hoped that they can help to provide corrections and inputs in this research. And to add insight in conducting research related to deposit reporting and tax calculations.

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