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Analysis of Calculation, Deduction and Reporting of Income Tax PPh 21 on Salary of Non-Permanent Employees

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Abstrak

Tujuan penelitian pada umumnya bertujuan Untuk mengetahui penghitungan PPh pasal 21 di PT. Teleshindo Shoop Cabang Medan. Untuk mengetahui pemotongan PPh pasal 21 di PT. Teleshindo Shoop Cabang Medan. Untuk mengetahui pelaporan PPh pasal 21 di PT. Teleshindo Shoop Cabang Medan. Teknik data pada penelitian ini dilakukan dengan deskriptif yaitu dengan mempelajari, mengklasifikasikan, dan mengalisis data sekunder berupa catatan – catatan, laporan keuangan, maupun informasi lainnya yang terkait dengan lingkup penelitian ini. Data penelitian mengenai PPh 21. Dari hasil analisis pada PT. Telesindo Shoop terjadi perselisihan data perhitungan tidak sesuai tarif PTKP pada pajak penghasilan wajib pajak orang pribadi sementara menurut PPh pasal 21. PPh pasal 21 merupakan pajak yang dipotong atas penghasilan yang diterima oleh karyawan tidak tetap. Pemotongan PPh Pasal 21 tidak sesuai dengan undang-undang perpajakan Nomor 36 Tahun 2008. Dalam pelaporan PPh Pasal 21 ke kantor pajak perusahan selalu terlambat dari tanggal menurut UU No. 36 Tahun 2008 dimana Penyetoran pajak penghasilan pasal 21 wajib pajak orang pribadi dilaksanakan sebelum tanggal 10 masa pajak berikutnya dengan membayar pajak terutang atas gaji/ penghasilan yang diperoleh dari perusahaan.

Kata Kunci : *Perhitungan, Pemotongan, Pelaporan PPh 21*

Abstract

The general purpose of the study is to determine the calculation of Article 21 Income Tax at PT. Teleshindo Shoop Medan Branch. To determine the deduction of Article 21 Income Tax at PT. Teleshindo Shoop Medan Branch. To determine the reporting of Article 21 Income Tax at PT. Teleshindo Shoop Medan Branch. The data technique in this study was carried out descriptively, namely by studying, classifying, and analyzing secondary data in the form of notes, financial reports, or other information related to the scope of this study. Research data regarding Article 21 Income Tax. From the results of the analysis at PT. Telesindo Shoop there was a dispute over the calculation data not in accordance with the PTKP rate on temporary individual taxpayer income tax according to Article 21 Income Tax. Article 21 Income Tax is a tax withheld on income received by non-permanent employees. The deduction of Article 21 Income Tax is not in accordance with Tax Law Number 36 of 2008. In reporting Article 21 Income Tax to the tax office, the company is always late from the date according to Law No. 36 of 2008 where the Deposit of income tax article 21 of individual taxpayers is carried out before the 10th of the next tax period by paying the tax owed on salary/income obtained from the company.

Keywords: Calculation, Deduction, Reporting PPh 21

INTRODUCTION

Every person who works will of course get income from the job. Likewise, non-permanent employees who work for a company will of course get income which is usually called salary. The government will collect tax from the income they receive (Rialdy, 2019). Tax is one of the important elements in company operations that cannot be separated from taxation issues. Tax is a phenomenon that is always developing in society, because along with the

development of the economy in Indonesia, it will also be followed by policies in the field of taxation (Ritongga, 2017).

Tax has a very important role in the life of the country, especially in the implementation of development because tax is a source of state revenue to finance all expenses including development expenses (Darwin, 2010). The definition of tax according to the General Provisions of Taxation Law (KUP) No. 28 of 2007 is a contribution of Taxpayers to the State owed by Individuals or Entities which is of a coercive nature based on the Law, without receiving direct compensation and used for state needs for the greatest prosperity of the people (Undang-Undang No. 16, 2009) .

Although tax laws often change and have been stipulated, their implementation is not in accordance with the applicable law. There are still many obstacles that must be faced by both tax officers and WP themselves. The role of the community that becomes a Taxpayer is expected to help increase revenue in the tax sector. This role can be done, among others, by asking if you do not understand the applicable rules, calculating, paying, and reporting taxes owed according to the provisions of applicable tax laws and regulations (Salim, 2014).

The tax collection system in Indonesia is self-assessment, a tax collection system that gives full authority to taxpayers to calculate, pay and report the amount of tax debt themselves. Based on the self-assessment system, the community is the most decisive in carrying out tax obligations, starting from registering themselves as Taxpayers, calculating the amount of tax owed, paying their own taxes to or at the post office, and reporting them to the Tax Service Office (KPP) (Pandiangan, 2008).

According to (Resmi, 2008) income tax is a tax imposed on tax subjects or income received or obtained in one tax year. According to (Gunadi, 2009), PPh will be directly related to income and costs to obtain, collect and maintain income (taxable) and other income deductions. According to (Edy, 2011) Income Tax (PPh) article 21 is an income tax imposed on income in the form of salaries, wages, honorariums, allowances, and other payments under any name in connection with work, services or activities carried out by individual taxpayers within the country.

The government hopes that with self-assessment, the implementation of income tax collection can run more easily and smoothly. So that for the income of each non-permanent employee, the amount of tax to be imposed on their income will be calculated independently. The tax that applies to non-permanent employees is Income Tax Article 21, in terms of calculating Income Tax Article 21 for non-permanent employees, it will usually be carried out by the company where the non-permanent employee works (Hafsah & Ramadhani, 2020). In addition to self-assessment, a withholding tax system has also been developed, namely a system that requires Taxpayers to collect and withhold taxes from other parties. With this system, the government will easily collect taxes without requiring large wages and costs. PT. Teleshindo Shoop Medan branch is one of the distribution companies for Telkomsel products such as credit vouchers, electronic credit, GSM SIM cards, not only Telkomsel products are distributed by PT. Teleshindo Shoop but also distributes well-known cellphone brands such as LG, Samsung, Zenphone and others.

METHOD

The research approach in this study is descriptive research, descriptive research is collecting, classifying, analyzing and interpreting data related to the problems faced and comparing technical knowledge (primary data) with the actual conditions in the company to then draw conclusions (Sanusi, 2014). Operational definition is a definition given to variables by giving meaning so that it can provide an overview of how the variables can be measured. The operational definition used in this study is as follows: The latest PPh 21 calculation is adjusted to the PTKP (Non-Taxable Income) rate set by the Directorate General of Taxes. Currently, although the Ministry of Finance has issued Regulation of the Minister of Finance Number: 122 / PMK.010 / 2015 concerning the increase in PTKP (Sugiyono, 2017). Individual Taxpayers or Corporate Taxpayers, including permanent establishments, which have the obligation to withhold tax on Income in Connection with Work, Services, and Activities of

Individuals as referred to in Article 21 of the Income Tax Law. Taxpayers use the Tax Return (SPT) as a means to report and be accountable for calculating the amount of tax owed. Tax on income in the form of salary, wages, honorarium, allowances and other payments in any name and form in connection with work or position, services and activities carried out by individuals.

RESULTS AND DISCUSSION

As part of the service to customer and consumer loyalty, PT. Telesindo Shop launched the website www.telesindoshop.com. Through this site, PT. Telesindo Shop also provides online shopping services for customer cellular needs. With this online shopping, it is expected to serve customers' cellular needs quickly and precisely. Not only various types of handset brands, it is also equipped with various other cellular products, such as content services, from Games to Music, as well as various cellphone accessories that can be ordered only through online shopping at www.telesindoshop.com. PT. Teleshindo Shoop Medan branch is one of the distribution companies for Telkomsel products such as credit vouchers, electronic credit, GSM SIM cards, not only Telkomsel products are distributed by PT. Teleshindo Shoop but also distributes famous cellphone brands such as LG, Samsung, Zenphone and others. At PT. Teleshindo Shoop Medan branch has 23 employees (Azuar et al., 2015)
PT. Telesindo Shoop covers all employee income tax obligations, the company has paid the following tax burdens:

Table 1. Income Tax (Pph) Article 21 for Non-permanent Employees in 2016-2017 Telesindo Shoop

Tahun	Number of Permanent Employees	Total Gross Income	Income Tax Withheld	Deposit Date
2022	43	885.949.000	14.943.028	10-Feb-22
2023	43	885.949.000	12.466.828	10-Mar-23
		1.771.898.000		

Source: Processed Data (2016)

As seen in Table 1, the company has implemented a policy of covering employee income tax by providing income tax allowances to employees. However, because the company provides tax allowances to employees only based on the income received by employees each month, the company still needs to pay employee income tax (PPh) article 21 which is still overpaid due to employee income calculated annually and multiplied by the applicable tax rate. So at the end of the year, the company must make corrections, whether overpaid or underpaid and paid in the following year.

1. Calculation of Income Tax Article 21 at PT. Teleshindo Shoop Medan Branch

From the results of the data analysis above, it can be seen that the calculation of Income Tax Article 21 at PT. Telesindo Shoop does not include overtime wages in the calculation of net income per year for permanent employees and at the PTKP rate used by the company in 2014, the PTKP rate used by the company is the 2013 PTKP rate and likewise in 2015 the company uses the 2014 PTKP rate. At PT. Telesindo Shoop, the facilities and infrastructure provided to employees are attendance allowance, meal allowance, transportation allowance and position allowance.(Pajak, 2008)
Meanwhile, according to the author's calculation referring to Law Number 36 of 2008, in the calculation of net income per year, overtime wages are included in the object of calculating net income per year. For the PTKP rate that the author uses in accordance with the rate

according to the Regulation of the Minister of Finance Number: 242 / PMK.03 / 2014 concerning Tax rates (PTKP) and in 2015 the author calculated the Adjustment PTKP amount of non-taxable income Regulation of the Minister of Finance Number: 122 / PMK.010 / 2015 concerning Tax rates (PTKP). According to the Director General of Taxes PER-32 / PJ / 2015 taxpayer participants are employees, recipients of severance pay, pensions, or benefits, old age benefits, including their heirs. Taxpayers of PPh 21 category are not employees who receive or obtain income in connection with the provision of services.

In calculating Article 21 Income Tax owed by the company, tax allowances that can be calculated in calculating corporate income tax are not included, so the company cannot save on the payment of corporate income tax owed. The absence of tax allowances by the company, from the employee's side, is not beneficial in paying income tax (Januri & Hanum, 2018).

Tax withholding as a party who has the right and obligation to withhold, calculate, pay and report PPh21 must have a good and correct understanding of the current PPh 21 laws and regulations. The lack of understanding of the tax withholding system in force can lead to errors in calculating, reporting and depositing PPh 21. and this of course can result in losses for the company, employees and especially for the government because it can cause the loss of potential government taxes (Lubis & Hidayat, 2019).

It is very important to review the extent to which the implementation of the obligations and rights of tax withholding in the form of calculating taxes, deducting taxes, collecting taxes or paying taxes, then depositing taxes and reporting taxes and being accountable for them have been carried out in accordance with applicable tax laws and regulations.

Previous research conducted by (Ervina et al., 2022) stated that the amount of Article 21 income tax calculated by Imanuel Hospital per month was the same as the amount of Article 21 income tax calculated by the tax authorities based on Tax Law No. 17 of 2000.

Problems and errors that occur when calculating PPh Article 21 for employees are basically caused by the inaccuracy and lack of knowledge of the tax department in calculating PPh Article 21 for employees. These shortcomings should be used as material for introspection for companies so that they always follow the development of the latest tax regulations, increase accuracy and precision in calculating PPh Article 21 and increase their tax knowledge. That way, the company's taxation system will improve and errors in calculating, withholding, depositing and reporting PPh Article 21 can be avoided (Rialdy & Septiara, 2019).

2. Article 21 Income Tax Deduction at PT. Teleshindo Shoop Medan Branch

From the data above, it can be seen that there is an overpayment of Article 21 Income Tax for each permanent employee of PT. Telesindo Shoop. This is because the Article 21 Income Tax deduction is not in accordance with the tax law where according to Law Number 36 of 2008, the income of non-permanent employees or retirees that is taxed for each month is the amount of gross income after being reduced by office costs or pension costs, the amount of which is determined by the Regulation of the Minister of Finance, pension contributions, and Non-Taxable Income, if there is an error in recognizing the PTKP status or there is an error in calculating tax deductions from income, it can be detrimental to the Taxpayer himself or the agency or foundation as the tax withholding agent in calculating his tax (Undang-Undang Nomor 7, 1983).

The Tax Withholding System applied by PT Telesindo Shoop for Article 21 Income Tax uses the Withholding system. The Withholding system is a tax withholding system where the authority to determine the amount of tax owed by a person lies with a third party and not by the tax authorities or the Taxpayer himself (Ilyas, 2008).

According to Suprianto (Suandy, 2008) Income Tax (PPh) Article 21 is an income tax imposed on income in the form of salary, wages, honorarium, allowances and other payments

under any name in connection with work, services or activities carried out by domestic individual taxpayers**.** The party that makes the withholding of Income Tax Article 21 is PT. Telesindo Shoop, as the employer. Where the amount of the deduction depends on how much income is received from each employee. Income Tax Article 21 withholding is carried out every month along with the payment of the employee's monthly salary. At PT. Telesindo Shoop (Solekhah & Supriono, 2018).

3. Reporting of Income Tax Article 21 at PT. Teleshindo Shoop Medan Branch

The company has implemented a policy of covering employee income tax by providing income tax allowances to employees. However, because the company provides tax allowances to employees only based on the income received by employees each month, the company still needs to pay income tax (PPh) article 21 for employees that is still overpaid due to employee income calculated annually and multiplied by the applicable tax rate (Gunadi, 2009). So that at the end of the year, the company must make corrections, whether overpaid or underpaid and paid in the following year. So that in reporting Income Tax Article 21 to the tax office, the company is always late from the date according to Law No. 36 of 2008 where the payment of income tax article 21 for individual taxpayers is carried out before the 10th of the next tax period by paying the tax owed on salary/income obtained from the company (Wulandari & Januri, 2020).

The tax payment has a deadline. If the deadline for payment or tax deposit falls on a holiday, the deadline is postponed to the following day which is not a holiday. Each late payment is subject to interest of 2% per month for the entire period, calculated from the due date. The deadline for payment or deposit of Article 21 Income Tax is the 10th of the following calendar month after the tax period ends. At the time of using e-SPT, there were several employees of PT. Telesindo Shoop who did not have NPWP, therefore the company could not use e-SPT as a new policy in reporting income tax 21. This is because the company does not yet know about the new policy from the tax office regarding filling out SPT using e-SPT (Mulyono & Wicaksono, 2008).

According to Law Number 36 of 2008, the income of non-permanent employees or retirees who are taxed for each month is the amount of gross income after being reduced by office costs or pension costs, the amount of which is determined by the Regulation of the Minister of Finance, pension contributions, and Non-Taxable Income, if there is an error in recognizing the PTKP status or there is an error in calculating the tax deduction from income. In the reporting process carried out by the company, there are still errors, this is because the initial calculation process has been wrong. So that companies are obliged to make corrections to the SPT reporting and return the excess PPh 21 payment to their employees (Kesit, 2009).

CONCLUSION

Based on the description and discussion that has been presented previously, the author can draw the following conclusions: From the results of the analysis at PT. Telesindo Shoop, there was a dispute over the calculation data that did not match the PTKP rate on temporary personal taxpayer income tax according to Article 21 Income Tax. Article 21 Income Tax is a tax withheld on income received by non-permanent employees. The deduction of Article 21 Income Tax is not in accordance with Tax Law Number 36 of 2008. In reporting Article 21 Income Tax to the tax office, the company is always late from the date according to Law No. 36 of 2008 where the payment of Article 21 income tax for individual taxpayers is carried out before the 10th of the next tax period by paying the tax owed on the salary/income obtained from the company.

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