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Analysis And Calculation Of Pph Article 21 For Permanent Employees On Regular And Unregular Income

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Abstract

Employees are people who have provided services in the form of labor or work for which they will be paid according to the services they have provided to the institution. Payments received by employees are in the form of salaries given per certain period, these salaries will later be taxed where the tax will be counted as the employee's contribution to the state. Based on PPh article 21, taxes taken from income in the form of income tax are types of taxes taken based on salaries, wages and other payments received by employees and employees.

1. INTRODUCTION

Law No. 28 of 2007 which states regarding the provisions and procedures for taxation says that taxes are mandatory contributions for citizens who are owed by individuals or entities. Taxes are coercive and are used for state purposes which are used for the welfare of the people. Based on law No. 6 of 1983 which was later rearranged by law No. 16 Taxes are mandatory and coercive contributions of taxpayers in the form of entities or individuals.

Tax is the main source of state income which is used in the context of state needs in the form of national development. National development aims to improve the quality of a country, the development of a country depends on the smooth flow of development funds, especially those taken from taxes. In 2017 up to 84.665% of state income taken from the tax target is used in APBN expenditure (Lestari, 2017) this data becomes a real form of the tax function that is used in the interest of the country's development to advance the quality of life of its people by adding adequate infrastructure and facilities in various regions.

There is also a law that is used as a reference in the amount of taxes imposed on taxpayers is law No.17 of 2000 which considers that in an effort to provide more justice and improve services to taxpayers and to create more legal certainty, it is necessary to amendments to Law Number 7 of 1983 concerning Income Tax as last amended by Law Number 10 of 1994 and then amended again by Law NO. 36 of 2008 considering that in an effort to secure increasing state revenues, realizing a tax system that is neutral, simple, stable, provides more justice, and is more able to create legal certainty and transparency, it is necessary to amend Law Number 7 of 1983 concerning Income Tax as has been amended several times, most recently by Law Number 17 of 2000 concerning the Third Amendment to Law Number 7 of 1983 concerning Income Tax.

In its role to carry out the obligation to pay taxes, the taxpayer must know the applicable provisions. One of these provisions is the provision in the framework of calculating tax payable to reporting and depositing taxes with full responsibility and honesty, this is nothing but a form of compliance and mandatory contributions that apply to every taxpayer.

There is also one of the types of tax collection system procedures including the Withholding system. Included in the withholding system is income tax Article 21 of income tax, which is a tax payable that must be paid by the taxpayer on income in the form of salary.

2. LITERATURE REVIEW

2.1 Tax

Tax is an obligation in the form of debt owed to the state and is obligatory to be paid by taxpayers in the form of individuals or entities. Taxes function in state development, starting from purchasing state expenditures to building state infrastructure and facilities (Samarsan, 2017). Tax can also be interpreted as a mandatory contribution that has an impact that cannot be directly felt by the taxpayer .

2.2 Tax Function

a. Budget function (Budgetair)

The budget function is a function of taxes as funds that can be used by the state in carrying out state duties and prospering its people through the development of infrastructure and facilities in the regions.

b. Regulating function (Regular)

The governing function is the function of the tax in carrying out the stability of excellence within a country. Taxes function as regulators of money circulation to carry out policies in the social and economic fields.

c. Redistribution function

The function of taxes is to improve the quality of social development so that it can increase the number of jobs which can increase employment opportunities and income in the community

d. Democracy Function

The function of taxes in democracy in question is the function of taxes in uniting all elements of the state, from the government to the people, so that they can unite and contribute to the development of the country.

2.3 Principles of Tax Collection

The principle of tax collection is a basic rule that becomes a guideline used by the government when collecting taxes. Quoting from the journal by Azmiya (2013) in Indonesia there are principles that serve as guidelines in carrying out tax collection activities including the following:

a. Revenur Productivity

Revenue Productivity is a principle in which it is necessary to pay attention to the amount of tax payable that will be collected from the public. This principle emphasizes that in the process of tax collection must not become an obstacle to people's welfare, the amount of tax paid by the community does not interfere with the community's economy.

b. equity

Equity becomes a principle where taxes must be fair. On this principle, the tax paid by the taxpayer must be fair and in accordance with the ability to pay the taxpayer, both public and corporate.

c. The Principle of Horizontal Justice

The tax system views taxpayers at a level fairly and evenly according to the number of dependents and the income they get Mansury (1996) .

d. The principle of vertical justice

Quoted from Mansury (1996) the principle of vertical justice is the principle where taxes are fair in viewing someone based on their economic ability by differentiating the income tax imposed.

e. E ase of administration

The existing tax collection system must be carried out efficiently and effectively so that later the results obtained from taxation will be maximized. Efficiently here means having the intention that tax collection must be carried out easily, on target, on time and at minimal cost.

2.4 Income Tax Income Tax article 21

Quoted from Desi (2018) quoting from Samarsan (2017) PPh 21 is income tax that is imposed on income in the form of salaries, wages, honoraria, benefits, and other payments under any name in connection with work, services or activities carried out by taxpayers. domestic private. Income Tax Article 21 is a way of paying Income Tax in the current year through withholding tax on income received or accrued by domestic Individual Taxpayers in connection with work, services and activities in accordance with Regulation of the Director General of Taxes number 31/PJ/2012 concerning Technical Guidelines Procedures for Withholding, Depositing, and Reporting of Article 21 Income Tax and/or Article 26 Income Tax in Relation to Work, Services, and Activities of Individuals.

According to Law Number 36 of 2008, Income Tax is a tax imposed on income in the form of salaries, wages, honoraria, allowances and other payments received by domestic individual taxpayers in connection with work, services and activities. Income Tax is a tax imposed on the income of individuals, companies or other legal entities. Income tax can be applied progressively, proportionally or regressively. The object of Income Tax Article 21 withholding Income Tax Article 21 is

a. Income received or earned by permanent employees, either in the form of regular or irregular income.
b. Income received or earned by pension recipients regularly in the form of pensions or similar income.
c. Income related to termination of employment and income related to pension received simultaneously in the form of severance pay, pension benefit money, old age allowance or old age security and other similar payments.
d. Income for non-permanent employees or freelance workers, in the form of daily wages, weekly wages, unit wages, piece wages or wages paid monthly.
e. Benefits for non-employees, among others, in the form of honorarium, commissions, fees and rewards in connection with work, services and activities performed.
f. Rewards for activity participants, among others, in the form of pocket money, representation money, meeting money, honorarium, prizes or awards with any name and in any form and similar rewards with any name.
g. Acceptance in kind and/or other benefits in any name and in any form given by:
   1) Not a Taxpayer. B.
   2) Taxpayers subject to final Income Tax.
   3) Taxpayers subject to Income Tax based on special calculation norms.

Income as mentioned above that is received or earned by an individual domestic Tax Subject is income that is deducted from Article 21 Income Tax (PPh).

3. RESEARCH METHOD

In the research conducted, the research method used was a descriptive qualitative research method. This method emphasizes the definition in qualitative research on research processes that study social or human issues. Qualitative research is a research study that has limited research objectives. However, with aspects of the deficiencies in this research, research targets will be explored as much as possible by taking as much existing data as possible. Therefore, although the target is limited qualitative research can take the depth or quality of the data is not limited and has a broad scope

4. RESULTS AND DISCUSSION

4.1 Research result

PPh article 21 is a tax regulation that regulates income tax taken from the salaries of employees in an institution. There are also examples of the application of PPh article 21, including the following cases which will be presented in this section.

Company X is a company engaged in the export and import of food ingredients. Every month company X pays a salary of Rp. 7000,0000 for each employee and during holidays their salary will be added by Rp. 2000,000 as a form of holiday allowance. Company X also applies a salary deduction of 0.2% of the basic salary for pension and old-age security costs. In addition, employees are also subject to deductions in the form of insurance and work safety insurance costs of 2% of the basic salary and office fees of 5%. From base salary a person named fulan works at company X. F ulan is a taxpayer who already has an NPWP. Fulan has the status of not married and has no dependents.

Based on this information, we can determine how much income should be paid by employees at company X in accordance with Article 21 PPh rules as follows:

Monthly Gross Salary
Monthly basic salary income = 7,000,000
Allowance money = 2,000,000
Total gross income per month
7,000,000+2,000,000 = 9,000,000
Cutting
Position fee 5% of basic salary
5% X 7,000,000 = 350,000
Pension and old age guarantee costs 0.2% of basic salary
0.2% X 7,000,000 = 14,000
Work safety insurance costs 2% of basic salary
2% X 7,000,000 = 140,000
Net income (Net) per month
9,000,000-350,000-14,000-140,000= 8,496,000
Annual salary
8,496,000 X 12 = 101,952,000

Based on the calculation, it is found that the net salary (net) for each employee that will be received each year is IDR 101,952,000. This amount will then go through the reduction stage. Return, the reduction in question is in the form of a reduction in order to obtain how much taxable income is based on the employee's net (net) salary. The deductions made are adjusted to the rules in PPh article 21 regarding PTKP (non-taxable income). There is also a list of PTKP from Article 21 PPh rules as follows:

Golongan	Kode	Tarif PTKP	
Tidak Kawin (TK)	TK/0 (tanpa tanggungan)	Rp	54.000.000,00
	TK/2 (1 tanggungan)	Rp	58.500.000,00
	TK/2 (2 Tanggungan)	Rp	63.000.000,00
	TK/3 (3 tanggungan)	Rp	67.500.000,00
Kawin (K)	K/0 (tanpa tanggungan)	Rp	58.500.000,00
	K/1 (1 tanggungan)	Rp	63.000.000,00
	K/2 (2 tanggungan)	Rp	67.500.000,00
	K/3 (3 tanggungan)	Rp	72.000.000,00
Kawin dengan penghasilan digabung (K/I)	K/I/0 (tanpa tanggungan)	Rp	112.500.000,00
	K/I/1 (1 tanggungan)	Rp	11.700.000,00
	K/I/2 (2 tanggungan)	Rp	121.500.000,00
	K/I/3 (3 tanggungan)	Rp	126.000.000,00

Table 1 Source: www. tax.go.id

Based on the number of PTKP, an example of PPh 21 calculation can be taken if a person is not married and has no dependents as follows:

Annual PTKP based on PPh 21 = 54,000,000
Taxable income
101,952,000-54,000,000 = 47,952,000
From this amount, we can find the amount of PPh 21 payable owned by a single taxpayer who has no dependents based on the following layers of taxable income:

Jumlah penghasilan bersih tahunan	Lapisan
<Rp 50.000.000	5%
Rp 50.000.000-Rp 250.000.000	15%
Rp 250.000.000-Rp 500.000.000	25%
>Rp 500.000.000	30%

Table 2 Source: www.online-pajak.com

Based on this table, we can determine the amount of tax payable that must be paid through the following calculation:

47,952,000<50,000,000
PPh 21 annual debt
47,952,000 X5%= 2,397,600
PPh 21 payable monthly
2,397,600/12=199,800

4.2 Research Discussion

Based on the calculation of PPh article 21 which has been explained previously, we know that each taxpayer has different layers. The layer assigned to taxpayers based on Article 21 of Income Tax is based on the amount of salary received.

In addition, the amount of tax payable that must be paid by each taxpayer is also considered based on the number of dependents owned by the taxpayer which has been determined in accordance with Income Tax article 21.

The provisions imposed on the taxpayer by taking into account the amount of income and the number of dependents owned by the taxpayer. This is applied to apply tax principles. The tax imposed on the taxpayer serves as a coercive contribution but is not burdensome for the taxpayer in an economic sense.

5 CLOSING

5.1 Conclusion

Tax is an obligation in the form of debt owed to the state and is obligatory to be paid by taxpayers in the form of individuals or entities. PPh 21 is an income tax that is imposed on income in the form of salaries, wages, honorarium, allowances, and other payments under any name in connection with work, services or activities carried out by the taxpayer. According to Law Number 36 of 2008, Income Tax is a tax imposed on income in the form of salaries, wages, honoraria, allowances and other payments received by domestic individual taxpayers in connection with work, services and activities.

In the research results section, an example of the application of Article 21 of Income Tax has been presented for permanent employees who are not married and have no dependents. The gross income of Company X employees is Rp. 101,952,000 every year before the tax payable must be deducted by the PTKP according to the rules in PPh 21, and in the PTKP calculation example taken is the PTKP of employees who are not married and have no dependents, namely Rp. 54,000. 000.

After going through the PTKP deduction process, a taxable income of IDR 47,952,000 is obtained, the amount is then subject to tax payable of 5% because it is below IDR 50,000,000. This is based on PPh 21 regulations regarding tax layers. From these calculations, the value of the tax payable is Rp. 2,397,600 per year and Rp. 199,800 per month if the income is irregular by adding allowances as an addition to income.

The research conducted by Memeng is not perfect and does not fully cover the discussion of PPh article 21. However, this research is expected to be an opening and brief introduction to PPh 21 income tax and can also be a form of contribution in the context of nation building.

5.2 Suggestion

In the research conducted there are limitations in the form of limited detailed discussion. This research only discusses a small example regarding the application of Article 21 Income Tax to individuals. In addition, this study also does not discuss the application of Article 21 Income Tax to companies or entities. This of course will limit the understanding of the PPh 21 tax system as a whole.

Another limitation in this study is the absence of an in-depth analysis of the implications of applying Article 21 of Income Tax to Individual Taxpayers. This analysis is an important part of understanding how the application of Article 21 Income Tax can affect the finances and daily life of taxpayers .

These limitations can be overcome by taking more references and increasing literacy. In addition, the authors also suggest more in-depth research with a longer period of time so that the data can match developments that occur in the reality of society.

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