

ANALYSIS OF ARTICLE 21 INCOME TAX CALCULATIONS AND DEDUCTIONS ON EMPLOYEE SALARIES AT PT BTx

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ABSTRACT

This study entitled "Analysis of Article 21 Income Tax Calculations and Deductions on Employee Salaries at PT Bumiputera Banzai", Has a problem formulation How to calculate income tax article 21 and withholding income tax article 21 on employee salaries at PT BTx. The purpose of this study was to analyze the calculation of income tax article 21 and withholding tax article 21 on employee salaries at PT BTx. The data analysis method used in this study is descriptive analysis with the stages of collecting and calculating permanent employee salaries in 2022, analyzing the calculation and withholding of income tax article 21, and drawing conclusions from the results of the analysis. The type of data used in this study is qualitative data sourced from primary data derived from observation, interviews and documentation to draw conclusions and compare theories to support the results in the research. Based on the analysis carried out, the results of the data analysis lead to the conclusion that the calculation of income tax article 21 and withholding income tax article 21 with informants who are employees of the consulting office that handles the company PT BTx are in accordance with the applicable tax regulations. With this, PT Bumiputera Banzai already understands how to calculate and deduct article 21 income tax on their permanent employees.

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1. INTRODUCTION

This study entitled "Analysis of Article 21 Income Tax Calculations and Deductions on Employee Salaries at PT Bumiputera Banzai", Has a problem formulation How to calculate income tax article 21 and withholding income tax article 21 on employee salaries at PT BTx. The purpose of this study was to analyze the calculation of income tax article 21 and withholding tax article 21 on employee salaries at PT BTx. The data analysis method used in this study is a descriptive analysis with the stages of collecting and calculating permanent employee salaries in 2022, analyzing the calculation and withholding of income tax article 21, and drawing conclusions from the results of the analysis. The type of data used in this study is qualitative data sourced from primary data derived from observations, interviews and documentation to draw conclusions and compare theories to support the results in the research. Based on the analysis carried out, the results of the data analysis lead to the conclusion that the calculation of income tax article 21 and withholding income tax article 21 with informants who are employees of the consulting office that handles the company PT BTx are in accordance with the applicable tax regulations. With this, PT Bumiputera Banzai already understands how to calculate and deduct article 21 income tax on their permanent employees.

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 business entities. One of the elements or types of income tax is PPh article 21 which is withheld on Taxable Income (PKP) in connection with work wages received or earned by domestic individual taxpayers after deducting Non-Taxable Income (PTKP).

Employees are people who work for a company or agency to carry out an operational task and expect to be paid in the form of a commission or salary. Salary is the designation for the rewards that employees receive from the company. Salary is remuneration in the form of money received by

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employees as a consequence of their status as an employee in contributing to achieving company goals. Based on the description above, the authors are interested in conducting research in taxation, especially taxes on personal income on salaries in a company. The title proposed by the author is "Analysis of Article 21 Income Tax Calculations and Deductions on Employee Salaries at PT BTx"

Based on the background above, the formulation of the problem in this study are "How is the calculation of income tax article 21 on employee salaries at PT BTx?" and "How to withhold income tax article 21 on employee salaries at PT BTx?". With the aim of to analyze the calculation of income tax article 21 on employee salaries at PT BTx. and to analyze article 21 withholding tax on employee salaries at PT BTx.

2. METHOD

The research approach in this research is descriptive, namely research that is explanatory in nature to collect data, process data, then analyze data, on employee salaries and compare technical knowledge (primary data) with the actual situation in the company to then draw conclusions. In this study, the researcher took the research location in the Consulting Office where the research object was PT BTx. The time of this research starts from September to February 2023 which includes calculations up to Article 21 PPh deductions. The type of data used in this study is data in qualitative form, in the form of data in the form of information both written and unwritten regarding analyzing the calculation and withholding of Article 21 PPh. The source of data in this study is primary data, namely data taken or collected by researchers (not other people) from primary sources for the purposes of their research.

Analysis Method

The method of collecting data in this study are:

- a) Observation. The observation technique used in this study was to go directly to obtain accurate data to be examined by researchers.
- b) Interview. The interview method is a way to obtain information through independent campus learning internship activities among the research studied
- c) Documentation. Documentation is a method used to obtain data and obtain information in the form of archives, documents, and written numbers. Documentation is also a technique that studies, clarifies and analyzes data in the form of employee payrolls as well as evidence in the form of Article 21 PPh calculations.

To process the data in this study using descriptive analysis, namely to compile, collect accurate data and analyze data that has been collected in the form of numbers. The following are the stages of data analysis in this study:

- 1) Collect employee salary data and calculate the amount of employee salaries in 2022 from basic salary, THR, and office fees.
- 2) Analyze the calculation and withholding of Article 21 Income Tax on employee salaries at PT BTx.
- 3) Summarize the results of the analysis.

3. RESULT AND DISCUSSION

3.1 Data analysis

From the results of interviews and collecting information and data obtained by researchers, according to employee A who works at the consulting office that handles the company PT BTx in terms of calculations and deductions, the status of permanent employees as the basis for calculating PPh article 21 for permanent employees, researchers take and collect data on the elements of income received by permanent employees. The data obtained are:

- a) The number of permanent employees at PT BTx is 26 people.
- b) The maximum amount of basic salary received is Rp. 18,000,000 per month or Rp. 216,000,000 per year.
- c) The smallest amount of basic salary received is Rp. 2,930,000 per month or Rp. 35,160,000 per year.
- d) PT BTx provides THR to employees.

While the elements that become deductible include:

- a) Office fees
- b) Non-Taxable Income (PTKP).

Analysis of Income Tax Calculation and Withholding Article 21

The research in this article is a recalculation with PPh article 21 for employees who work at PT BTx as one of the comparison materials that has been presented by employee A at PT BTx.

1. In this study, the researcher again calculated Article 21 Income Tax for employees who have a higher income at PT BTx, and then the researchers called employee B. Employee B's data is as follows:
 - a) Permanent employee with the position of president director at PT BTx
 - b) Married with 2 (two) dependents (K/2)
 - c) Have an income of IDR 18,000,000 every month
 - d) Do not receive THR
 - e) Do not carry out other business activities
 - f) Have a NPWP

Calculation and Withholding Income Tax article 21 payable on the annualized annual income
Calculate the taxable income from regular income as follows:

A Year Salary	Rp	216.000.000
Total gross income		216.000.000

Subtracting Elements:

Position allowance 5% x 216.000.000=10.800.000		6.000.000
Annual net income		210.000.000

Minus PTKP (K/2):

WP himself	Rp	54.000.000
Married		4.500.000
Dependents (2)		9.000.000
Total PTKP		67.500.000
Taxable Income		142.500.000

In accordance with the calculation above, the amount of income tax article 21 employee B that is payable is:

Income Tax Article 21 payable

$$5\% \times \text{Rp } 60.000.000 = \text{Rp } 3.000.000$$

$$15\% \times \text{Rp } 82.500.000 = \text{Rp } 12.375.000$$

	Rp	15.375.000
PPh 21 Down Payment	Rp	14.093.750
PPh 21 Masa	Rp	1.174.479

2. In the study again calculating PPh for employees who have a sizable income at PT BTx, and then researchers call it employee S. Employee data S is as follows:
 - a) Permanent employee with the position of Staff at PT BTx
 - b) Not married with 0 (zero) dependents (TK/0)
 - c) Have an income of Rp. 4,115,900 every month
 - d) Receive THR of IDR 3,294,467 in April 2022
 - e) Do not have other business activities
 - f) Have a NPWP

Income Tax Calculation and Withholding Article 21 is payable on annualized annualized income and bonuses:

A Year Salary	Rp	49.390.800
THR		3.294.467
Total Gross Income		52.685.267

Subtracting Elements:

Position allowance 5% x Rp 52.685.267 = Rp 2.634.263		2.634.263
Annual net income		50.051.004

Less PTKP (TK/0):

WP himself

Rp 54.000.000

Total PTKP

54.000.000

Taxable Income

(3.948.996)

In accordance with the calculation above, the amount of income tax article 21 employee B that is payable is:

Income Tax Article 21 Payable

5% x Rp 0 = Rp 0

PPh 21 Masa

Rp 0

After analyzing the calculation and deduction of article 21 income tax, a comparison of article 21 income tax at PT BTx will be carried out which will be carried out by researchers in accordance with applicable tax regulations.

1. Comparison of the income received by Employee B as the main Director
Based on the results of interviews and data collection with informants, the income received by Employee B from the basic salary is IDR 216,000,000 in a year and the provisions and deductions for PPh article 21 are IDR 1,281,250 in a year. Employee B does not have THR
2. Comparison of the income received by Employee S as staff
Based on the results of interviews and data collection with informants, the income received by S employees is from a basic salary of IDR 49,390,800 in a year, for Holiday Allowances (THR) of IDR 3,294,467 in a year. And for Article 21 PPh deductions of IDR 0.

4. CONCLUSION

From the results of the analysis of income tax calculations article 21 with informants who are employees of the consulting office that handles the PT BTx company, they have complied with and understand the applicable tax calculations. And the calculations examined by the researchers are in accordance with the calculations from the consultant office employees who handle PT BTx. From the results of the analysis of article 21 withholding tax with informants who are employees of the consulting office that handles the PT BTx company, it is in accordance with the tax laws and regulations that apply to the rates applied to taxpayers. Companies must provide sanctions or fines to employees who do not have an NPWP and provide education about the benefits of an NPWP for the taxpayer himself.

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