

Analysis Of The Calculation Of Income Tax Article 21

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ABSTRACT

This research discusses taxation issues related to Income Tax Article 21 (PPH Article 21) at PT. Developing Consulting Management. This report includes an analysis of the calculation of Income Tax Article 21, deposits and tax reporting. The research results show that the calculation of PPh Article 21 carried out by the company is in accordance with applicable tax regulations. However, there was a delay in depositing and reporting PPh Article 21, which resulted in a non-compliance with the Law on General Provisions and Tax Procedures (UU KUP). The impact of this delay is that there are fines which can cause financial losses and damage the company's image. Therefore, it is recommended that companies improve compliance with deposit and reporting deadlines, improve monitoring systems, provide training to staff, and conduct regular internal audits to ensure compliance with tax regulations. By implementing this recommendation, PT. Bina Management Konsultama can minimize the risk of fines, maintain company authority, and ensure better compliance with applicable tax regulations.

Keywords : Analysis, Financial Performance Growth, Du Pont System.

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Introduction

Indonesia, as one of the developing countries, faces economic challenges involving low economic levels. Taxes are the main source of income for the Indonesian state. Taxes are levies imposed by the state on its citizens in accordance with the law, without providing direct contraprestation to citizens. The important role of taxes as state revenue cannot be ignored, because through taxes, the state can achieve its independence in financing its development and governance. Thus, all costs required for the development and development of the country come from the community itself, not from the help of other countries, which will increase the independence of the country.

The importance of tax regulations is always adjusted to the economic and social developments that occur. One of the changes that occurred is related to the Income Tax Law. In accordance with the regulations of Law No. 28 of 2007, every taxpayer who meets the subjective and objective requirements must register with the Directorate General of Taxes office and be given a Taxpayer Identification Number (NPWP). Tax is the largest source of revenue in the state budget.

Regulation of the Director General of Taxes No. PER-16/PJ/2016 regulates three methods of calculating Income Tax Article 21 that can be chosen by companies in determining tax collection. However, in reality, there are still many companies that calculate taxes that are not in accordance with tax provisions, causing differences between company calculations and tax calculations, and there are often errors in tax reporting.

PT Bina Manajemen Konsultama is a service company in the field of financial consulting. As a company that handles tax calculations and reporting, including Income Tax Article 21, this company has an obligation to withhold, deposit, and report taxes owed. However, the company needs to ensure that tax calculations, deductions, deposits, and reporting are carried out in accordance with applicable tax regulations. The problem in the company is that there is income above the Non-Taxable Income (PTKP) at PT Bina Manajemen Konsultama, therefore this research is used as a comparison with 3 PPH methods in the company.

Research Method

In this research, the research method used is quantitative descriptive method. The main focus of the research is to provide a detailed description of the company profile of PT Bina Manajemen Konsultama. The data used in the research consists of primary data obtained through the company itself and secondary data which includes a variety of sources such as records, magazines, government reports, articles, books, and other theoretical sources.

The data collection process was conducted through a literature study, which requires researchers to collect literature, scientific writings, and primary written sources in libraries relevant to the object of research. In addition, document study is used as a data collection method that does not involve the research subject directly. The type of data collected involves information in the form of numbers related to Income Tax Article 21 and must be in accordance with applicable tax regulations. With the quantitative descriptive analysis method, this research will describe and describe the company profile of PT Bina Manajemen Konsultama in depth and thoroughly.

Result

In the results of this descriptive analysis, it can be concluded that in 2020, PT Bina Manajemen Konsultama had nine permanent employees. This analysis also includes data on the gender and status of employees who are research subjects. This information will be used as the basis for further analysis in this study.

In this study, the financial statement data used in 2016 is financial statement data before adjustment, while the 2017 financial statement data uses financial statement data after adjustment in accordance with PSAK No. 69 'Agriculture' retrospectively, as well as the financial statements used in 2018-2020. Financial statement data can be seen in table 3 below :

Table 1. Respondent data to be processed

No	Description	Criteria	Respondents (Number)	Percentage
1	Gender	Male	5	56%
		Female	4	44%
	Total		9	100%
2	Status	TK/0	7	78%
		K/0	1	11%
		K1	1	11%
	Total		9	100%

Source: Processed data results (2022)

Based on the table above, of the 9 employees studied, there are gender classifications of 5 male employees and 4 female employees with TK/0 status as many as 7 employees, K/0 as many as 1 employee, and K/1 as many as 1 employee.

Table 2. Analysis of Income Tax Article 21 Calculation

Employee Name	Yearly Salary + THR	PTKP + Position Cost (5%)	PKP	PPh Pasal 21
Drs. Erwin, M.M	Rp81.000.000	Rp 62.550.000	Rp 18.450.000	Rp 922.500
Kristiar Fachri	Rp59.380.455	Rp 65.969.023	-Rp 6.588.568	Rp 0
Nurhasanah	Rp49.209.545	Rp 56.460.477	-Rp 7.250,32	Rp 0
Siti Hindun	Rp49.450.000	Rp 56.472.500	-Rp 7.022.500	Rp 0
Dimas Aditya	Rp33.475.000	Rp 55.673.750	-Rp 22.198.750	Rp 0
Suwartini	Rp24.460.000	Rp 55.223.000	-Rp 30.763.000	Rp 0
Koni Anggraeni	Rp 3.935.000	Rp 54.196.750	-Rp 50.261.750	Rp 0
Dimas Aqila	Rp 3.900.000	Rp 54.195.000	-Rp 50.295.000	Rp 0
Muhammad Kamandanu	Arya Rp 2.100.000	Rp 54.105.000	-Rp 52.005.000	Rp 0
Total	Rp 306.910.000			Rp 922.500

Based on the recapitulation table above, it can be seen that only one employee whose income reaches PKP and the gross income of the employees of PT Bina Manajemen Konsultama in 2020 studied is IDR 306,910,000, - while the Income Tax Article 21 payable in 2020 is only IDR 922,500, - will be charged to employees because there are no allowances or dependents of Income Tax Article 21 from the income provider / company.

Analysis of Deposit and Reporting of Income Tax Article 21

Payment of Income Tax Article 21 in accordance with PMK regulations. No 242/PMK.03/2014 must be made no later than the 10th of the following month after the tax period ends by PT Bina Manajemen Konsultama. Every month, this company makes its tax deposits through the Bank Central Asia (BCA) Internet Banking service.

While reporting Income Tax Article 21 in accordance with PMK. No. 242/PMK.03/2014 must be done no later than the 20th of the following month after the end of the tax period. PT Bina Manajemen Konsultama routinely reports its taxes at the Grogol Petamburan Tax Office (KPP), West Jakarta, DKI Jakarta every month.

Table 3. Compliance with depositing and reporting Income Tax Article 21 of PT Bina Manajemen Konsultama in 2020

Month	Deposit	Reports
January	Not Late	Not Late
February	Late	Late
March	Not Late	Not Late
April	Not Late	Not Late
May	Not Late	Not Late
June	Not Late	Not Late
July	Not Late	Not Late
August	Not Late	Not Late
September	Not Late	Not Late
October	Not Late	Late
November	Not Late	Not Late
December	Not Late	Not Late

The table above explains that out of 12 months, there is 1 late deposit in February, and 11 months have not been late, while in reporting there are 2 delays, namely in February and October, The theory of Delay in Reporting and Depositing refers to situations where entities or individuals experience delays in reporting or depositing something, such as tax payments, financial statements, or other obligations. These delays can occur for a variety of reasons, including administrative issues, errors, or external factors.

In this case, there was a late deposit in February and late reporting in February and October. The Theory of Delay in Reporting and Depositing can be used to analyze why this happened and to identify steps that need to be taken so that this delay does not happen again in the future.

Some factors that may cause delays in depositing and reporting include internal organizational issues, changes in procedures, system problems, or external factors such as natural disruptions or regulatory changes. By understanding the causes of delays, you can take appropriate remedial measures to ensure such delays are not repeated in the future (Accounting et al., 2022).

Conclusion

Based on the results of the data analysis that has been carried out, it can be concluded as follows: 1. Calculation of Income Tax Article 21, Based on the results of the research above, that the company in calculating Income Tax Article 21 for its employees is in accordance with the applicable tax regulations. 2. Deposit and Reporting of Income Tax Article 21, Based on the results of the above research, the company is not in accordance with the applicable Tax Regulations because there are still omissions in depositing and reporting employee taxes with a delay in depositing once in February and delays in reporting twice in February and October.

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