

Analysis of PPH Calculations for Individual Taxpayers According to PP 55 2022 (Case Study Aertembaga District)

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ABSTRACT

Income tax is a type of tax that is a source of state revenue. Income tax is a fee charged to individuals, companies, and other legal organizations on the profits they earn. This research aims to determine the criteria and calculations for individual taxpayers who run a business and have a certain gross turnover in accordance with PP 55 of 2022 for businesses in Aertembaga District. The objectives of this research are: 1. To find out whether the analysis of the criteria for individual taxpayers for business owners who have a certain distribution in Aertembaga sub-district is in accordance with PP 55 of 2022? 2. To find out whether the calculation of income tax for individual taxpayers for business owners who have a certain circulation in the Aertembaga sub-district is in accordance with PP 55 of 2022? The benefits of this research are: 1. Theoretical benefits of this research will be able to increase insight regarding individual taxpayers' income tax and gross turnover in accordance with PP 55 of 2022. 2. Practical benefits of this research will be able to provide opportunities for business owners to find out how to calculate income tax in accordance with PP 55 of 2022. The method used in this research is qualitative, the data processed as research material is primary data and secondary data for individual taxpayers in Aertembaga District in 2022. Results research shows that Gracia Restaurant, Jemi Workshop, Yemima Laundry and Feodora Laundry have met the criteria of PP 55 of 2022. The income tax calculation of PP 55 of 2022 is appropriate and can be used by Gracia Restaurant, Jemi Workshop, Yemima Laundry and Feodora Laundry, including income from Jemi Workshop whose income has reached above Rp. 500,000,000 so there is tax that must be paid by Jemi's Workshop.

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INTRODUCTION

All revenues originating from tax revenues, non-tax state revenues and grant receipts from within and outside the country are all contained in Law Number 17 of 2003 concerning State Finance which is called State Revenue. The non-tax and grant tax sector is a source of state income (Nurvan & Susanto, 2021). In taxes, the source of state income comes from seven sectors, namely income tax, value added tax, land and building tax, sales tax on luxury goods, export tax, import duties and excise and international trade tax. Profits from State-Owned Enterprises (BUMN), loans, money printing and donations, management of natural resources, confiscated goods are sources of non-tax income.

Grants are the third source of state income, grants are defined as gifts given to the government but are not loans. Grants are more voluntary and are given without any special contract (Mulyani & Efriadi, 2021).

In its development, the Indonesian Government again changed PP 23/2018 by promulgating Government Regulation of the Republic of Indonesia Number 55 of 2022 (hereinafter referred to as PP 55/2022). The significant change is that in Chapter 55/2022.

Even though the ratification of PP 55/2022 was followed by the revocation of PP 23/2018, many things regulated in PP 23/2018 continued to be regulated in PP 55/2022. These matters include rates, taxpayer coverage, time limits for using Final PPh rates based on business form, as well as the ability to choose to use general PPh rates that are different from the Final PPh rates in PP 55/2022.

For Individual Taxpayers who carry out business activities or independent work, who according to tax laws and regulations are permitted to calculate net income using the Net Income Calculation Norms and Individual Taxpayers who do not carry out business activities or independent work, are exempt from the obligation to maintain bookkeeping but are required to do so. Recording. Recording consists of regularly collected data on gross circulation and/or income receipts as a basis for calculations.

PP 23 explains that individuals who run a business or entity that has a gross turnover of less than 4.8 billion are not required to do bookkeeping. Aertembaga District is a sub-district part of Bitung City, North Sulawesi Province. This sub-district is divided into several sub-districts, consisting of 10 sub-districts. And in this sub-district there are individual taxpayers who have businesses that have been established for a long time, but based on an initial survey in January 2024 consisting of 5 individual taxpayer informants, they still have minimal knowledge regarding taxes, due to a lack of information and socialization regarding taxes from government to individual taxpayers.

Based on the description provided, the author has the desire to carry out calculations and analysis of income received by individual taxpayers who run businesses with certain distributions in accordance with PP 23 of 2018 and PP 55 of 2022. Therefore, the author is interested in taking the research title "CALCULATION ANALYSIS PPH FOR INDIVIDUAL TAXPAYERS ACCORDING TO PP 55 OF 2022". Research purposes

Accountancy

According to (Warren et al, 2017) accounting is an information system that provides reports to stakeholders regarding economic activities and company conditions, accounting is the language of business because through accounting business information is communicated to stakeholders. In general, the definition of accounting is a process that begins with recording, grouping, processing, presenting data, and recording transactions related to finance.

Tax

Taxes are a source of state revenue in supporting domestic development financing, their contribution is very large to the Indonesian economy, because the largest state income comes from the taxation sector. (Mangare et al., 2021).

Tax Type

Types of taxes are also divided into several parts, namely, according to the class, taxes are divided into two, namely (Umkm et al., 2021):

1. Direct taxes are taxes that must be borne by the taxpayer himself and cannot be borne by other people or other parties. Types of direct taxes are motor vehicle tax, land and building tax (PBB), and income tax.
2. Indirect Tax, is a tax that can ultimately be charged to another person or third party. Indirect tax occurs if there is an activity, event, action that causes the tax to be owed, for example the delivery of goods or services, which is included in the indirect tax category is tax value added (VAT), export taxes and import duties.

Tax Function

There are two functions of tax according to (Mardiasmo, 2021) that is :

1. Budget Function (Budgetair)

Taxes are a source of funds for the government to finance its expenses.

2. Regulating Function (Regularend)

Taxes are a tool for regulating or implementing government policies in the social and economic fields.

Principles of Tax Collection

The principle of tax collection is a guideline used as a guide in making tax regulations, so as to create justice for every taxpayer in Indonesia. (Fitriya, 2023). In general, there are three tax principles used in the world, namely the principle of residence, the principle of nationality and the principle of source.

Income tax

In general, Income Tax is a tax imposed on individuals or entities on income received or earned in a tax year for the benefit of the state and society in the life of the nation and state as an obligation that must be carried out.

Various definitions of Income Tax (PPh) put forward by experts, all have the same aims and objectives, namely formulating the meaning of Income Tax (PPh) so that it is easy to understand. (Ardianti, 2020).

Individual Taxpayers

Individual Taxpayers are taxpayers in the form of individuals or individuals who are subjects subject to tax.

Government Regulation 55 of 2022

Article 56 paragraph (1): Income from business received or obtained by domestic taxpayers who have a certain gross turnover is subject to final income tax within a certain period.

Article 56 paragraph (2): The final Income Tax rate as referred to in paragraph (1) is 0.5% (zero point five percent).

Article 60 paragraph (2): Individual taxpayers who have certain gross turnover as intended in Article 57 paragraph (1) letter a, for a share of gross turnover from business up to Rp. 500,000,000.00 (five hundred million rupiah) in 1 (one) Tax Year is not subject to Income Tax. (Legislation, 2022)

Calculation of Final Income Tax with a certain gross turnover of less than Rp. 4.8 billion as follows:

$$(\text{Final Income Tax} = 0.5\% \text{ Rate} \times \text{Gross Circulation})$$

RESEARCH METHOD

The writing in this research uses qualitative methods. The type of data used is qualitative data. Qualitative data is data in the form of sentences that come from information and facts that can be found in the field by researchers. From the results of the data obtained, it was then compiled and analyzed. This research also analyzes how the income tax calculation for individual taxpayers who run a business that has a certain gross turnover is calculated according to PP 55 of 2022.

This research was conducted from 11 February 2024 to 8 May 2024. The location for this research was chosen in Aertembaga District, Bitung City, North Sulawesi Province.

Data source

The data collection method is to obtain objective, relevant and accurate data by summarizing the data obtained in preparing this thesis during research. The data collection method used by the author in collecting data is by means of a field survey which consists of: 1. Interview, the process of

obtaining information for research purposes by means of face-to-face questions and answers between the interviewer and the informant or interviewee, with or without use interview guidelines. 2. Documentation, the method of reviewing and processing data from pre-existing documents and supporting research data.

RESULTS

a. Gracia Restaurant

According to the opinion of the owner, Mrs. SS and the admin, Mrs. VM, of Gracia Restaurant, they have opened their business since 2017 and already have a NPWP, the income they get every month is Rp. 10,000,000, but they haven't done any tax calculations at all.

Based on information from the Owner and Admin, namely Mrs. SS and VM, the researcher presents Sales Recording Data for 2022 in the form of table 4.1 below:

Table 4.1 Gracia Restaurant Sales Recording Data for 2022

| Month | Sales (Rp) |
|--------------|------------------------|
| January | Rp. 10,000,000 |
| February | Rp. 10,000,000 |
| March | Rp. 10,000,000 |
| April | Rp. 10,000,000 |
| May | Rp. 10,000,000 |
| June | Rp. 10,000,000 |
| July | Rp. 10,000,000 |
| August | Rp. 10,000,000 |
| September | Rp. 10,000,000 |
| October | Rp. 10,000,000 |
| November | Rp. 10,000,000 |
| December | Rp. 10,000,000 |
| Total | Rp. 120,000,000 |

Source: Results of interviews with Gracia Restaurant (processed by researchers), 2024

b. Jemi's Workshop

According to Mr. JM, the owner of Bengkel Jemi, they have been operating their business since 2017 but have not yet obtained NPWP, the income they get every month is Rp. 130,000,000, but they haven't done any tax calculations at all.

Based on information from the owner of Jemi Workshop, namely Mr. JM, the researcher presents Sales Recording Data for 2022 in the form of table 4.2 below:

Table 4.2 Jemi Workshop Sales Recording Data for 2022

| Month | Sales (Rp) |
|--------------|--------------------------|
| January | Rp. 130,000,000 |
| February | Rp. 130,000,000 |
| March | Rp. 130,000,000 |
| April | Rp. 130,000,000 |
| May | Rp. 130,000,000 |
| June | Rp. 130,000,000 |
| July | Rp. 130,000,000 |
| August | Rp. 130,000,000 |
| September | Rp. 130,000,000 |
| October | Rp. 130,000,000 |
| November | Rp. 130,000,000 |
| December | Rp. 130,000,000 |
| Total | Rp. 1,560,000,000 |

Source: Results of interviews with Jemi Workshop (processed by researchers), 2024

c. Yemima Laundry

According to the owner, Mrs. ET of Yemima Laundry, they have opened their business since 2017, and already have a NPWP, the income they get every month is Rp. 10,000,000, but they haven't done any tax calculations at all.

Based on information from the owner of Yemima Laundry, namely Mrs. ET, the researchers presented data

Sales Recording for 2022 is in the form of table 4.2 below:

Table 4.3 Yemima Laundry Sales Recording Data for 2022

| Month | Sales (Rp) |
|-----------|----------------|
| January | Rp. 6,015,000 |
| February | Rp. 5,545,000 |
| March | Rp. 6,465,000 |
| April | Rp. 3,790,000 |
| May | Rp. 7,237,000 |
| June | Rp. 8,700,000 |
| July | Rp. 9,238,500 |
| August | Rp. 10,099,000 |
| September | Rp. 8,619,000 |
| October | Rp. 8,216,000 |
| November | Rp. 7,612,000 |

| | |
|--------------|-----------------------|
| December | Rp. 10,891,000 |
| Total | Rp. 92,472,500 |

Source: Results of interviews with Laundry Yemima (processed by researchers), 2024

d. Feodora's Laundry

According to the owner, Mr. EB of Feodora Laundry, they have opened their business since 2017, and already have a NPWP, the income they get every month is Rp. 10,000,000, but they haven't done any tax calculations at all.

Based on information from the owner of Feodora Laundry, namely Mr. EB, the researcher presents Sales Recording Data for 2022 in the form of table 4.2 below:

Table 4.4 Feodora Laundry Sales Recording Data for 2022

| Month | Sales (Rp) |
|--------------|------------------------|
| January | Rp. 10,000,000 |
| February | Rp. 10,000,000 |
| March | Rp. 10,000,000 |
| April | Rp. 10,000,000 |
| May | Rp. 10,000,000 |
| June | Rp. 10,000,000 |
| July | Rp. 10,000,000 |
| August | Rp. 10,000,000 |
| September | Rp. 10,000,000 |
| October | Rp. 10,000,000 |
| November | Rp. 10,000,000 |
| December | Rp. 10,000,000 |
| Total | Rp. 100,000,000 |

Source: Results of interviews with Feodora Laundry (processed by researchers), 2024

DISCUSSION

Criteria for businesses that have certain gross turnover according to PP 55 of 2022

1. Gracia Restaurant

In building a business that has a certain gross turnover according to PP 55 of 2022, the Gracia Restaurant Business must fulfill the following:

Table 4.5 Criteria for businesses that have certain gross turnover according to PP 55 of 2022

| No | Criteria in accordance with PP 55 of 2022 | Business | Information |
|----|---|--------------------------------------|---------------------|
| 1 | Object (Not Free Work) | Restaurant | Already appropriate |
| 2 | Income 1 Year Brought 4.8 AD | In 1 Year Get Income Rp. 120,000,000 | Already appropriate |

Source: PP No. 55 of 2022 (processed by researchers), 2024

Based on table 4.5 above, it is known that the Gracia Restaurant business is in accordance with the criteria of PP 55 of 2022 but cannot use the calculation of PP 55 of 2022 because its income has not yet reached Rp. 500,000,000.

2. Jemi's Workshop

In building a business that has a certain gross turnover according to PP 55 of 2022, the Jemi Workshop Business must fulfill the following:

Table 4.6 Criteria for businesses that have certain gross turnover according to PP 55 of 2022

| No | Criteria in accordance with PP 55 of 2022 | Business | Information |
|----|---|-------------------|---------------------|
| 1 | Object (Not Free Work) | Workshop | Already appropriate |
| 2 | Income 1 Year Brought 4.8 AD | Rp. 1,560,000,000 | Already appropriate |

Source: PP No. 55 of 2022 (processed by researchers), 2024

Based on table 4.6 above, it is known that the Jemi Workshop business is in accordance with the criteria of PP 55 of 2022 and can use the calculation of PP 55 of 2022 because its income has exceeded Rp. 500,000,000.

3. Yemima Laundry

In building a business that has a certain gross turnover according to PP 55 of 2022, the Yemima Laundry Business must fulfill the following:

Table 4.7 Criteria for businesses that have certain gross turnover according to PP 55 of 2022

| No | Criteria in accordance with PP 55 of 2022 | Business | Information |
|----|---|----------------|---------------------|
| 1 | Object (Not Free Work) | Laundry | Already appropriate |
| 2 | Income 1 Year Brought 4.8 AD | Rp. 92,472,500 | Already appropriate |

Source: PP No. 55 of 2022 (processed by researchers), 2024

Based on table 4.7 above, it is known that Yemima's Laundry business is in accordance with the criteria of PP 55 of 2022 but cannot use the calculation of PP 55 of 2022 because its income has not yet reached Rp. 500,000,000.

4. Feodora's Laundry

In building a business that has a certain gross turnover according to PP 55 of 2022, the Feodora Laundry Business must fulfill the following:

Table 4.8 Criteria for businesses that have certain gross turnover according to PP 55 of 2022

| No | Criteria in accordance with PP 55 of 2022 | Business | Information |
|----|---|-----------------|---------------------|
| 1 | Object (Not Free Work) | Laundry | Already appropriate |
| 2 | Income 1 Year Brought 4.8 AD | Rp. 120,000,000 | Already appropriate |

Source: PP No. 55 of 2022 (processed by researchers), 2024

Based on table 4.8 above, it is known that Feodora's Laundry business is in accordance with the criteria of PP 55 of 2022 but cannot use the calculation of PP 55 of 2022 because its income has not yet reached Rp. 500,000,000.

Analysis of Individual Taxpayer Income Tax Calculations in accordance with PP 55 of 2022

1. Gracia Restaurant

Based on calculations carried out by researchers, sales for 1 year at Gracia Restaurant amounted to IDR 120,000,000.

Table 4.9 The results of individual taxpayer income tax calculations are in accordance with PP 55 of 2022

| No | Month | Business Circulation (Rp) | Circulation Gross No Got it Tax (Rp) | Circulation Business Got it Tax (Rp) | Final Income Tax (Rp) |
|----|-----------|---------------------------|--------------------------------------|--------------------------------------|-----------------------|
| 1 | January | Rp. 10,000,000 | - | 0 | 0 |
| 2 | February | Rp. 10,000,000 | - | 0 | 0 |
| 3 | March | Rp. 10,000,000 | - | 0 | 0 |
| 4 | April | Rp. 10,000,000 | - | 0 | 0 |
| 5 | May | Rp. 10,000,000 | - | 0 | 0 |
| 6 | June | Rp. 10,000,000 | - | 0 | 0 |
| 7 | July | Rp. 10,000,000 | - | 0 | 0 |
| 8 | August | Rp. 10,000,000 | - | 0 | 0 |
| 9 | September | Rp. 10,000,000 | - | 0 | 0 |
| 10 | October | Rp. 10,000,000 | - | 0 | 0 |
| 11 | November | Rp. 10,000,000 | - | 0 | 0 |
| 12 | December | Rp. 10,000,000 | - | 0 | 0 |
| | Amount | Rp. 120,000,000 | - | 0 | 0 |

Source: Results of interviews with Gracia Restaurant (processed by researchers), 2024

Based on the results of calculations carried out by researchers in table 4.9 above, the income of Gracia Restaurant only reaches Rp. 120,000,000 in 1 tax year, which means that the income from

Gracia Restaurant has not reached Rp. 500,000,000, therefore Gracia Restaurant is not subject to income tax based on PP 55 of 2022.

Based on the explanation above, it can be seen that the income tax calculation for Gracia Restaurant is in accordance with PP 55 of 2022. Because the income that Gracia Restaurant has in 1 tax year does not reach Rp. 500,000,000, where based on Article 57 paragraph 1 PP 55 of 2022, income below Rp. 500,000,000 is not subject to tax.

2. Jemi's Workshop

Based on calculations carried out by researchers, sales for 1 year at Jemi Workshop amounted to IDR 1,560,000,000.

Table 4.10 The results of individual taxpayer income tax calculations are in accordance with PP 55 of 2022

| No | Month | Business Circulation (Rp) | Gross Circulation Not Taxable (Rp) | Taxable Business Circulation (Rp) | Tax Final Income (Rp) |
|----|-----------|---------------------------|------------------------------------|-----------------------------------|-----------------------|
| 1 | January | Rp. 130,000,000 | | 0 | 0 |
| 2 | February | Rp. 130,000,000 | | 0 | 0 |
| 3 | March | Rp. 130,000,000 | | 0 | 0 |
| 4 | April | Rp. 130,000,000 | Rp. 500,000,000 | 0 | 0 |
| 5 | May | Rp. 130,000,000 | | Rp. 130,000,000 | Rp. 650,000 |
| 6 | June | Rp. 130,000,000 | | Rp. 130,000,000 | Rp. 650,000 |
| 7 | July | Rp. 130,000,000 | | Rp. 130,000,000 | Rp. 650,000 |
| 8 | August | Rp. 130,000,000 | | Rp. 130,000,000 | Rp. 650,000 |
| 9 | September | Rp. 130,000,000 | | Rp. 130,000,000 | Rp. 650,000 |
| 10 | October | Rp. 130,000,000 | | Rp. 130,000,000 | Rp. 650,000 |
| 11 | November | Rp. 130,000,000 | | Rp. 130,000,000 | Rp. 650,000 |
| 12 | December | Rp. 130,000,000 | | Rp. 130,000,000 | Rp. 650,000 |
| | Amount | Rp. 1,560,000,000 | | | Rp. 5,200,000 |

Source: Results of interviews with Jemi Workshop (processed by researchers), 2024

Based on the results of calculations carried out by researchers in table 4.10 above, the income of the Jemi Workshop reaches Rp. 1,560,000,000 in 1 tax year, which means the income from Jemi's Workshop has reached Rp. 500,000,000, therefore Jemi Workshop is subject to income tax based on PP 55 of 2022.

Based on the explanation above, it can be seen that the calculation of Jemi Workshop's income tax is in accordance with PP 55 of 2022. Because the income that Jemi Workshop has in 1 tax year reaches Rp. 1,560,000,000, where based on Article 57 paragraph 1 PP 55 of 2022, income below Rp. 4,800,000,000 and income exceeding Rp. 500,000,000 is subject to a rate of 0.5%.

3. Yemima Laundry

Based on calculations carried out by researchers, sales for 1 year at Yemima Laundry amounted to Rp. 92,472,500.

Table 4.11 The results of individual taxpayer income tax calculations are in accordance with PP 55 of 2022

| No | Month | Business Circulation (Rp) | Circulation Gross No Got it Tax (Rp) | Circulation Business Got it Tax (Rp) | Final Income Tax (Rp) |
|----|-----------|---------------------------|---|---|--------------------------|
| 1 | January | Rp. 6,015,000 | - | 0 | 0 |
| 2 | February | Rp. 5,545,000 | - | 0 | 0 |
| 3 | March | Rp. 6,465,000 | - | 0 | 0 |
| 4 | April | Rp. 3,790,000 | - | 0 | 0 |
| 5 | May | Rp. 7,237,000 | - | 0 | 0 |
| 6 | June | Rp. 8,700,000 | - | 0 | 0 |
| 7 | July | Rp. 9,238,500 | - | 0 | 0 |
| 8 | August | Rp. 10,099,000 | - | 0 | 0 |
| 9 | September | Rp. 8,619,000 | - | 0 | 0 |
| 10 | October | Rp. 8,216,000 | - | 0 | 0 |
| 11 | November | Rp. 7,612,000 | - | 0 | 0 |
| 12 | December | Rp. 10,891,000 | - | 0 | 0 |
| | Amount | Rp. 92,472,500 | - | 0 | 0 |

Source: Results of interviews with Laundry Yemima (processed by researchers), 2024

Based on the results of calculations carried out by researchers in table 4.11 above, Yemima Laundry's income only reaches Rp. 92,472,500 in 1 tax year, which means the income from Yemima Laundry has not reached Rp. 500,000,000, therefore Yemima Laundry is not subject to income tax based on PP 55 of 2022.

Based on the explanation above, it can be seen that the Laundry income tax calculation Yemima is in accordance with PP 55 of 2022. Because the income that Yemima Laundry had in 1 tax year did not reach Rp. 500,000,000, where based on Article 57 paragraph 1 PP 55 of 2022, income below Rp. 500,000,000 is not subject to tax.

4. Feodora's Laundry

Based on calculations carried out by researchers, sales for 1 year at Feodora Laundry amounted to Rp. 120,000,000.

Table 4.12 The results of individual taxpayer income tax calculations are in accordance with PP 55 of 2022

| No | Month | Business Circulation (Rp) | Circulation Gross No Got it Tax (Rp) | Circulation Business Got it Tax (Rp) | Final Income Tax (Rp) |
|----|-----------|---------------------------|---|---|--------------------------|
| 1 | January | Rp. 10,000,000 | - | 0 | 0 |
| 2 | February | Rp. 10,000,000 | - | 0 | 0 |
| 3 | March | Rp. 10,000,000 | - | 0 | 0 |
| 4 | April | Rp. 10,000,000 | - | 0 | 0 |
| 5 | May | Rp. 10,000,000 | - | 0 | 0 |
| 6 | June | Rp. 10,000,000 | - | 0 | 0 |
| 7 | July | Rp. 10,000,000 | - | 0 | 0 |
| 8 | August | Rp. 10,000,000 | - | 0 | 0 |
| 9 | September | Rp. 10,000,000 | - | 0 | 0 |
| 10 | October | Rp. 10,000,000 | - | 0 | 0 |
| 11 | November | Rp. 10,000,000 | - | 0 | 0 |
| 12 | December | Rp. 10,000,000 | - | 0 | 0 |
| | Amount | Rp. 120,000,000 | - | 0 | 0 |

Source: Results of interviews with Feodora Laundry (processed by researchers), 2024

Based on the results of calculations carried out by researchers in table 4.12 above, Feodora Laundry's income only reaches Rp. 120,000,000 in 1 tax year, which means the income from Feodora Laundry has not reached Rp. 500,000,000, therefore Feodora Laundry is not subject to income tax based on PP 55 of 2022.

Based on the explanation above, it can be seen that the Laundry income tax calculation Feodora is in accordance with PP 55 of 2022. Because the income that Feodora Laundry had in 1 tax year did not reach Rp. 500,000,000, where based on Article 57 paragraph 1 PP 55 of 2022, income below Rp. 500,000,000 is not subject to tax.

CONCLUSION

Based on the research results obtained by the researcher, the researcher concluded that:

1. Gracia Restaurant, Jemi Workshop, Yemima Laundry and Feodora Laundry have met the criteria for PP 55 of 2022.
2. The income tax calculation for PP 55 of 2022 is appropriate and can be used by Gracia Restaurant, Jemi Workshop, Yemima Laundry and Feodora Laundry, including income from Jemi Workshop whose income has reached above Rp. 500,000,000 so there is tax that must be paid by Jemi's Workshop.

Suggestion

The suggestions that researchers can give based on the research results are as follows:

1. Future researchers are expected to be more detailed in analyzing the income tax calculation of individual taxpayers who run a business and have a certain gross turnover in accordance with

PP 55 of 2022. By using a wider variety of methods and being able to describe the actual situation in the field. In addition, it is hoped that further research will increase the research time period, so that the research results are more reliable and accurate than the results of the research by the author.

2. For Gracia Restaurant, Jemi Workshop, Yemima Laundry and Feodora Laundry, it is necessary to seek information related to taxation to increase knowledge in the field of taxation. So that owners can know more widely about tax regulations. And it would be best for Gracia Restaurant, Jemi Workshop, Yemima Laundry and Feodora Laundry to record every transaction that occurs. So you can find out the amount of expenses and income generated.

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