

ANALYSIS OF INCOME TAX REPORTING ARTICLE 21 IN  
PT PANDA INDONESIA IBE TULUNGAGUNG

**Eni Widhajati**

Fakultas Ekonomi Universitas Tulungagung  
[widhajati.2017@gmail.com](mailto:widhajati.2017@gmail.com)

**Abstract**

Based on the law, tax is a people's contribution to the state treasury so that it can be forced, with no contra achievements or direct remuneration. Collection of taxes based on legal norms to cover the costs of producing collective goods and services with the aim of achieving the general welfare

This study aims to analyze the calculation, deposit, and reporting of employee salaries at PT PANDA INDONESIA IBE whether the calculations are in accordance with applicable regulations. The method used in this research is descriptive qualitative, namely by analyzing the occurrence of miscalculation of taxes on employee salaries, as well as the treatment of status that affects the calculation of Article 21 Income Tax imposed on employees of PT PANDA INDONESIA.

This study uses a qualitative descriptive method and design. In collecting data for this research through interview, observation, library research and documentation. The data analysis technique is done by grouping the data using the Triangulation Method which is done by comparing information or data in different ways.

The results of the study can be concluded that in calculating and withholding the amount of income tax article 21 of 2018 and 2019 PT Panda Indonesia IBE has not been in accordance with the tax provisions applicable in that year in terms of the application of non-taxable income. This is because the company does not include overtime allowance of Rp. 143,000 in 2018 and Rp. 150,000 in 2019. Calculation and deduction of the amount of income tax article 21 of 2018 PT Panda Indonesia IBE in accordance with the tax provisions in force for that year. Because the company is already open, it means that all income from the President Director is included in the calculation of Article 21 Income Tax. In depositing and reporting the Article 21 Income Tax Return for 2018 – 2020 PT Panda Indonesia IBE has fulfilled its obligations properly and on time. In calculating PPh Article 21, it is advisable for the leadership of PT PANDA INDONESIA IBE to issue details of the calculation of PPh Article 21 to make it easier for each employee to know the detailed calculation of PPh Article 21.

Keywords: tax, calculation, deposit and reporting of PPh Article 21

**Introduction**

Employees are an asset for the company because employees are one of the supporters of the company to be able to achieve company profits. Employees and companies have a relationship and reciprocity, employees provide services to the company in working according to their skills and

abilities, while the company gives rights to employees, namely giving salaries. In addition to their right to receive salaries, employees also have the obligation to pay taxes from the income they receive in accordance with the provisions in force in the law, namely Income Tax or PPh Article 21. Where the income tax will be paid

through the company to the state. Besides Income Tax Article 21, the company also has other tax obligations including VAT and Corporate Income Tax.

Income is one of the objects of taxation. The object of income tax is imposed on the income received or earned in the tax year. Income tax is classified as a subjective tax, namely a tax that considers the personal situation of the taxpayer as the main factor and in its imposition is adjusted to the taxpayer's condition which is reflected in his ability to pay taxes, namely his carrying capacity is also considered as the main basis in determining how much tax is charged to him. In accordance with the Taxation Law no. 28 of 2007 article 2 (1), taxpayers who have met the subjective and objective requirements in accordance with the provisions of the applicable laws and regulations, are required to register at the office of the Directorate General of Taxes whose working area includes the residence or domicile of the taxpayer. For Indonesia, taxes are an important source of income for the country. Soemitro quoted by Sumarsano (2012: 3) argues that, "Taxes are the transfer of wealth from the people to the State Treasury to finance routine expenditures and the surplus is used for public saving which is the main source to finance public investment."

Taxes play a major role in the running of the state. The posture of the State Revenue and Expenditure Budget (APBN) in recent years reflects how important this role is. About 72% more than the proportion of tax revenue to the overall state revenue. This means that taxes are the most dominant source for the Government in carrying out its duties and functions for the welfare of the community.

If in 2018 the tax target proclaimed by the DGT was IDR 1,424 trillion, in 2019 the target jumped to IDR 1.577,6 trillion. If calculated as a percentage, the target for tax revenue in 2019 is 10,78%

Basically the income tax itself is an official levy shown to people who earn or on

income received or earned from the tax year which will be used for the benefit of the state, the interests of the community in the life of the nation and state as an obligation that must be fulfilled. Article 21 withholding tax means that every individual or corporate taxpayer is required by law to withhold, deposit, and report Income Tax article 21, such as employers, corporate bodies and activity organizing bodies. Employers are also obliged and responsible for calculating, withholding, paying and reporting the amount of tax that must be withheld and deposited on individual income in connection with a job, service, or activity carried out.

Based on the subject, the scope of income tax or PPh 21 which is the responsibility of the Government treasurer can be divided into two major parts, namely: (i) Income Tax Article 21 which is deducted from the payment of salaries, wages, honorarium, allowances and other payments, to state officials, employees Civil Servants (PNS) or ASN, members of the Indonesian National Armed Forces (TNI), members of the Indonesian National Police (Polri), and retirees; (ii) payment of salaries deducted from Article 21 income tax, wages, honorarium, allowances and other payments, to other than state officials, civil servants, members of the National Police, and their pensioners, or in other words Article 21 income tax deducted from payments to non-permanent employees or casual workers, private persons with non-employee status and activity participants.

The Income Tax Law has been amended several times. With this change, it will automatically affect the tax calculation, as follows:

The Income Tax Law Number 36 of 2008 applies the latest PTKP which came into force on January 1, 2009, and in 2012 the Minister of Finance Regulation Number 162/PMK.011/2012 was adjusted from Rp 15,840,000 to Rp 24,300,000. In 2015 the Minister of Finance Regulation No. 122/PMK/010/2015 was issued, which was adjusted again to IDR 36,000,000. Finally, in 2016 the Government applied the

latest PTKP tariff based on PMK No. 101/PMK.010/2016 which is IDR 54,000,000.

In depositing Income Tax Article 21 which is owed to the State treasury, the deposit must use the required documents and be submitted to the tax office. The mechanism for depositing Income Tax Article 21 for permanent employees has so far been in accordance with the Director General of Taxes Regulation No. PER-16/PJ/2016 or not, so there is a need for research on the suitability of calculating withholding, depositing, and reporting income tax.

With the change in government policy to determine PTKP, it is possible for errors in calculating, depositing, and reporting income tax to be at PT Panda Indonesia IBE. The background of the above problems that underlies the author to conduct research on Article 21 Income Tax Reporting Analysis on Permanent Employees at PT Panda Indonesia IBE Tulungagung.

### Method Research

This research is a research that uses a descriptive method with a qualitative approach which aims to provide an objective picture of the actual state of the object under study. By using the Triangulation Method which is done by comparing information or data in different ways. Comparing here means comparing the calculation of PPh Article 21 of the company with the author, from there the researcher gets the difference in overtime pay that is not reported in the company's calculation. This research was conducted by describing the problems that have been identified and limited to the extent of the effort to uncover the problems and circumstances as they are, so that it is a disclosure of the facts.

The data analysis research method and design used in this study is a qualitative descriptive analysis method because it provides facts from procedures or events that occur with the aim of making a systematic and accurate

picture and in accordance with the research objectives, namely to describe, explain, and confirm the regulations. relating to the calculation, withholding, reporting and deposit of income tax article 21.

The object of this research is Income Tax Article 21 at PT Panda Indonesia IBE, this research is limited only to the problem of how to calculate, withhold, report and deposit Income Tax Article 21 for permanent employees who work at the company.

### Finding Validity

Validity is the degree of accuracy between the data that occurs in the research object and the power that can be reported by the researcher. There are two kinds of research validity, namely: internal validity and external validity.

- Internal validity with respect to the degree of accuracy of the research design with the results achieved.
- External validity with regard to the degree to which the research results can be generalized or applied to the population where the sample was taken.

### Results and Discussion

#### 1. Data analysis and interpretation

PT Panda Indonesia Ibe has 25 permanent employees. At PT Panda Indonesia IBE, no income tax was deducted, except for the President Director. To provide compensation to employees, PT Panda Indonesia IBE provides salaries, attendance allowances, overtime pay that is given regularly and paid leave that is given irregularly.

PT Panda Indonesia IBE in calculating PPh Article 21 for permanent employees every month, still uses the manual system, the calculation is carried out by HR and General Operators of PT Panda Indonesia IBE.

The company adjusts the calculation in accordance with Law Number 36 of 2008

concerning Income Tax. However, based on the analysis of PPh Article 21 calculations carried out, the company is still not effective in carrying out the obligation to withhold Income Tax Article 21 because the cost of permanent employee positions exceeds Rp. 6,000,000 per year while in accordance with the regulations the maximum office fee is Rp. 6,000,000 per year, here the company takes action to approve a meeting with the company's leadership with staff to minimize the results of office costs to comply with applicable regulations. Therefore, the authors analyze the real calculations in accordance with the nominal given to permanent employees.

The calculation of the income tax payable for a year is taken from the Annual SPT Form 1721 – A, the proof of income tax withholding whose calculations are complete and detailed is presented in the form of a table contained in appendices 3 and 4 (according to calculations by PT Panda Indonesia IBE), while attachments 5 and 6 is the calculation according to the author with reference to the Income Tax Law no. 36 of

2008 and the Decree of the Directorate General of Taxes No. KEP-31/PJ/2009

The following is the calculation of the income tax for permanent employees of PT Panda Indonesia IBE :

Calculation of permanent employees whose net income exceeds the PTKP. Sontama Baktiano IBE permanent employee with TK/0 status worked at PT Panda Indonesia IBE in 2018 earning an annual income of IDR 84,000,000, attendance allowance of 10% of basic salary, overtime IDR. 143,000 and job allowances Rp. 7,000,000.

The calculation results of Article 21 Income Tax conducted by PT Panda Indonesia IBE are as follows :

Basic salary	Rp. 84,000,000
<u>Incentive acceptance</u>	
(10% x Rp. 84.000.000)	Rp. 8,400,000
Position allowance	<u>Rp. 7,000,000</u>
Gross salary	Rp. 99,400,000
<b>Subtractor</b>	
Position Fee 5%	<u>(Rp. 4,970,000)</u>
Net income per year	Rp. 94,430,000
<b>PTKP a year:</b>	
Taxpayer himself	<u>(Rp. 54,000,000)</u>
Taxable Income	Rp. 40,430,000
Income Tax Article 21 payable a year:	
5% x Rp. 40,430,000 =	Rp. 2,021,500
<b>Article 21 income tax payable a month Rp.2,021,500: 12 = Rp.168,458</b>	
<b>Calculation of PPh Article 21 according to the author with reference to Income Tax Law no. 36 of 2008 are as follows:</b>	
Basic salary	Rp. 84,000,000
Incentive acceptance	

(10% x Rp. 84,000,000)	Rp. 8,400,000
Overtime	Rp. 143,000
Position allowance	<u>Rp. 7,000,000</u>
Gross salary	Rp. 99,543,000
<b>Subtractor</b>	
Position Fee 5%	<u>(Rp. 4,977,150)</u>
Net income per year	Rp. 94,565.850
<b>PTKP a year:</b>	
Taxpayer himself	<u>(Rp. 54,000,000)</u>
Taxable Income	Rp. 40,565,850
PPh Article 21 payable a year	
5% x Rp. 40,565,850 =	Rp. 2,028,293
<b>PPh Article 21 payable a month Rp.2,028,293 : 12 = Rp. 169,024</b>	

From the calculation above, there is a difference in the amount of tax payable according to PT Panda Indonesia IBE with the calculation according to the author, which is Rp.2,021,500 and Rp.2,028,293, the difference is Rp. 6,793, is an underpayment for PT Panda Indonesia IBE. This is because the Company does not include overtime pay of Rp. 143,000

Table 4.5: Date of Deposit and Reporting of Article 21 Income Tax for Permanent Employees at PT Panda Indonesia IBE during 2018

NO	BULAN	PENYETORAN	PELAPORAN
1	January 2018	Nothing	February 19,2018
2	February 2018	Nothing	March 19,2018
3	March 2018	Nothing	April 20,2018
4	April 2018	Nothing	May 20,2018
5	May 2018	Nothing	June 21,2018
6	June 2018	1 Juli2018	July 18,2018
7	July 2018	August 10,2018	August 16,2018
8	August 2018	September 7,2018	September 9,2018
9	September 2018	October 8,2018	October 8,2018
10	October 2018	November 9,2018	November 15,2018
11	November 2018	December 8,2018	Desember 19,2018
12	Desember 2018	January 11,2019	Januari 19,2019

Source : Secondary data, 2020

Analysis of Article 21 Income Tax Calculation at PT Panda Indonesia IBE in 2019

Sontama Baktiano IBE, a permanent employee with TK/0 status, works at PT Panda Indonesia IBE and earns a real income of Rp. 95,000,000 per year, which has increased dramatically due to good turnover and performance, attendance allowance of 10% of basic salary, overtime of Rp. 150,000, position allowance Rp. 7,000,000 and irregular income i.e. leave money Rp. 3,600,000.

The calculation of Article 21 Income Tax carried out by PT Panda Indonesia Ibe is as follows:

Basic Salary	Rp. 95,000,000
Attendance allowance	Rp. 9,500,000
Position allowance	Rp. 7,000,000
Leave money	<u>Rp. 3,600,000+</u>
Gross income	Rp. 115.100.000
<b>Subtraction;</b>	
Position fee 5%	<u>(Rp. 5,755,000)</u>
Net income per year	Rp. 109,345,000
PTKP a year:	
Taxpayer himself	<u>(Rp. 54,000,000)</u>
Taxable Income	Rp. 55,345,000
Income Tax Article 21 payable	
(5% x IDR 50,000,000) =	Rp. 2,500,000
(15% x Rp. 5,345,000) =	<u>Rp. 801.750+</u>
Article 21 income tax payable per year is	Rp. 3,301,750
Income Tax Article 21 payable a month	Rp. 3,301,750 : 12 = Rp. 275.146

Calculation of Income Tax Article 21 according to the author with reference to Income Tax Law no. 36 of 2008 are as follows:

Basic salary	Rp. 95,000,000
Attendance allowance	Rp. 9,500,000
Overtime	Rp. 150,000
Position allowance	Rp. 7,000,000
Paid leave	<u>Rp. 3,600,000+</u>
Gross salary	Rp. 115,250,000
<b>Subtractor</b>	
Position Fee 5%	<u>(Rp. 5,762,500)</u>
Net income per year	Rp. 109,487,500
<b>PTKP a year:</b>	
Taxpayer himself	<u>(Rp. 54,000,000)</u>
Taxable Income	Rp. 55,487,500
<b>Income Tax Article 21 payable</b>	
(5% x IDR 50,000,000) =	Rp. 2,500,000
(15% x IDR 5,487,500 =	Rp. 823,125
Article 21 income tax payable per year =	Rp. 3,323,125
Article 21 income tax payable a month	Rp. 3,323,125 : 12 = Rp. 276,927

From the calculation above, there is a difference in the amount of tax payable according to PT Panda Indonesia IBE and the calculation according to the author, which is Rp. 3,301,750 and Rp. 3,323,125, the difference is Rp. 21,375, is an underpayment for PT Panda Indonesia IBE. This was because the Company did not include overtime pay of Rp. 150,000.

#### Conclusion

The size of the income tax is highly dependent on the amount of Non-Taxable Income. The latest amendment to the Regulation of the Minister of Finance PMK 101/PMK.010/2016 is the PMK which regulates the amount of non-taxable income or PTKP. PTKP is income which is the non-taxable limit for individual taxpayers, in other words, if the net income of individual taxpayers is below the PTKP, it is not subject to income tax. The greater the number of dependents of the taxpayer, the higher the number of PTKP which will affect the calculation of Income Tax Article 21.

In calculating and withholding the amount of income tax article 21 of 2018 and 2019 PT Panda Indonesia IBE has not complied with the tax provisions in force in that year in terms of applying non-taxable income, due to income in the form of overtime pay which is not included in the calculation. Calculation and deduction of the amount of income tax Article 21 of 2020 PT Panda Indonesia IBE is in accordance with the tax provisions in force for that year, because it has been opened, meaning that all income received by the taxpayer is attached to the calculation of PPh Article 21.

In depositing and reporting SPT Period PPh Article 21 PT Panda Indonesia IBE has fulfilled its obligations properly and on time. Deposits are always made before the 10th of the

following month and for reports carried out before the 20th of the following month.

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