

Analysis of Tax Obligations Under Article 21/ 26 and Potential Sanctions for PT NPA

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Abstract

In the economic world, tax is one of the sources of state revenue that has an important role to finance budgets related to development and state interests. As the largest source of state revenue, taxes function to finance state expenditures both routine and development expenditures. So to increase tax revenue, the government carries out policies in the form of intensification and extensification which aim to secure and optimize tax revenue. The purpose of this study is to determine whether the implementation of the calculation, withholding, depositing, and reporting of Income Tax Article 21/26 along with potential sanctions carried out by PT.NPA is in accordance with applicable tax provisions, as well as knowing the obstacles faced and solutions to these obstacles. The method used in this research is with data collection techniques, namely literature (library research), conducting direct observations and interviews with employees in the taxation department of PT.NPA to collect data related to the research. Then the data obtained is processed with data processing techniques, namely descriptive and analysis. The conclusion drawn from this research is that the calculation and deduction of Income Tax Article 21/26 and the potential sanctions carried out by PT.NPA are in accordance with the provisions of the applicable Tax Legislation. The obstacles faced by PT NPA in the calculation and deduction, depositing, reporting of Income Tax Article 21 as a whole there are no obstacles and are in accordance with the regulations of the Director General of Taxes Number PER-16 / PJ / 2016. However, human resources who are less competent in understanding the latest tax regulations can cause the tax reporting process to take longer, so that reporting is close to due date.

Keywords: Calculation, Withholding Deposit, Reporting of Income Tax Article 21/26

1. INTRODUCTION

Taxes are a source of state revenue applicable in various countries. Each country has its own regulations regarding the imposition and collection of taxes. Taxes significantly impact the national economy, as Indonesia generates a significant portion of state revenue through tax collection. Taxes play an increasingly significant and crucial role in contributing to state revenues, contributing to the independence of financing national development. Therefore, public and institutional participation is needed, demonstrating awareness and commitment to paying taxes. If all taxpayers are willing and compliant in fulfilling their tax obligations, state revenues, as reflected in the State Budget (APBN), will undoubtedly increase. This is in line with APBN figures, where the largest source of revenue comes from the tax sector. The following table shows the realization of tax revenues for the three years 2020, 2021, and 2022, based on the APBN: Realization of State Revenue in the State Budget for the 2020 to 2022 Period (Trillion Rupiah)

Table 1
State Revenue Realization (Trillion Rupiah)

Sumber Penerimaan – Keuangan	Realisasi Pendapatan Negara (Trilyun Rupiah)		
	2020	2021	2022
I. Penerimaan	1.628.950, 53	2.006.334, 00	2.443.182, 70
Penerimaan Perpajakan	1.285.136, 32	1.547.841, 10	2.016.923, 70
Pajak Dalam Negeri	1.248.415, 11	1.474.145, 70	1.960.582, 50
PPH	594.053,33	696.676,60	935.068,60
PPN dan PPN BM	450.328,06	551.900,50	740.053,60
Pajak Bumi dan Bangunan	20.953,61	18.924,80	31.311,00
PBB	0,00	0,00	0,00
Cukai	176.309,31	195.517,80	245.449,80
Pajak Lainnya	6.790,79	11.126,00	8.699,50
Pajak Internasional	36.721,21	73.695,40	56.341,10
Bea Masuk	32.443,50	39.122,70	47.528,50
Pajak Ekspor	4.277,71	3.457,70	9.012,70
Penerimaan Bukan Pajak (PNBP)	343.814,21	458.493,00	426.259,10
Penerimaan SDA	97.225,07	149.489,40	188.744,80
Pendapatan dari Kekayaan Negara yang Dipisahkan (BUMN)	66.080,54	30.495,80	44.068,10
Penerimaan Negara Bukan Pajak Lainnya	111.200,27	152.504,00	110.429,80

Sumber Penerimaan – Keuangan	Realisasi Pendapatan Negara (Trilyun Rupiah)		
	2020	2021	2022
Pendapatan Badan Layanan Umum (BLU)	69.308,33	126.002,80	83.016,40
II. Hibah	18.832,82	5.013,00	409,40
Jumlah	1.647.783,34	2.011.347,10	2.443.592,20

Source : Ministry Of Finance (2022) <https://www.kemenkeu.go.id>.

Based on the state revenue realization listed in Table 1 the overall realization of tax revenue in 2021, state revenue from the tax sector shows a continuous increase. The percentage of state revenue from taxes in 2021 reached 76.96%, and in 2023, state revenue reached 80.32% of total state revenue. This revenue is derived from Income Tax (PPh), which reached IDR 696,676.60 billion in 2021. It increased to IDR 998,213.80 billion in 2022, then experienced a significant increase in 2023 to IDR 1,040,798.40 billion. As explained previously, taxes are the largest source of state revenue in each year's state budget. Taxes are a very dominant source in meeting and supporting state expenditure needs. Therefore, in an effort to increase tax revenues, it is necessary to increase awareness from various parties due to the increasingly growing business world activities, especially taxpayers to pay taxes. According to Rochmat Soemitro (2020), taxes are people's contributions to the state treasury based on the Law (which can be enforced) without receiving direct services (counter-performance) and which are used to pay general expenses. Or taxes are mandatory contributions imposed on every taxpayer on the tax objects they own and the results are submitted to the government.

According to Article 4 Paragraph (1) of the Income Tax Law, income is any additional economic capacity received or obtained by a Taxpayer, whether originating from Indonesia or outside Indonesia, that can be used for consumption and to increase the Taxpayer's wealth, in any name or form. Maximizing tax revenue collection requires public awareness to comply with applicable tax obligations. The issue of tax compliance has become a significant issue in Indonesia because non-compliance by Taxpayers can lead to the desire to engage in tax avoidance and evasion, which ultimately harms the state, resulting in reduced tax revenue. PT. NPA is a private company engaged in the Homestay Tourism. this company is not free

from its obligation to pay the stipulated taxes, including the payment of income tax. PT. NPA has 30 employees. In the description above, the author explains how the calculation and deduction of income tax PPh 21/26 applied to PT. NPA and whether the company has fulfilled its tax obligations correctly in accordance with applicable regulations. In principle, PT. NPA calculates, deducts, deposits, and reports taxes, along with potential sanctions. In connection with compensation for work or services or other activities received by Taxpayers that are subject to income tax deductions or collection, including Article 21 Income Tax for Permanent Employees. Considering the different levels of income, positions, or classes, employee statuses, and components that reduce and increase salaries that continue to change as new regulations and laws are issued, it is possible for errors or mistakes to occur in calculating, deducting, depositing, and reporting Article 21 Income Tax carried out by PT. NPA.

Based on the description above, the researcher wants to know more about how PT. NPA calculates, deducts, deposits, and reports Income Tax Article 21/26 and how potential tax sanctions are imposed on PT. NPA in accordance with applicable tax regulations. What obstacles does PT. NPA experience and what efforts can be made in calculating, deducting, depositing, and reporting Income Tax Article 21/26 and the potential sanctions for the company.

According to the opinion of PJ Andriani (2012) Tax is a contribution to the state (which can be enforced) which is owed by those who are obliged to pay it according to regulations, without receiving any repayment, which can be directly appointed, and the purpose of which is to finance general expenses related to the state's duties in administering government. Income Tax Subjects are parties who receive or obtain income in 1 tax year who are obliged to fulfill their tax rights and obligations. Definition of Income Tax Article 2, Based on Article 1 paragraph (2) PER-16/PJ/2016 Income Tax in connection with Work, Services and Activities carried out by individual taxpayers who are domestic tax subjects, hereinafter referred to as Article 21 Income Tax, is Tax on income in the form of salaries, wages, honorariums, allowances and other payments by any name and in any form in connection with Work or position, services and activities carried out by individual taxpayers who are domestic tax subjects, as referred to in Article 21 of the Income Tax Law. Article 2 paragraph (1) of the Income Tax Law stipulates that the tax subjects are: Individual, ndivided inheritance as a whole, replacing the rightful owner, Company, Permanent Establishment. In

Article 2 of the Income Tax Law, tax subjects are divided into 2 (two), namely domestic tax subjects and foreign tax subjects.

Domestic Tax Subjects, Individuals who reside in Indonesia, individuals who are in Indonesia for more than 183 (one hundred and eighty three) days in a period of 12 (twelve) months, or individuals who are in Indonesia in a tax year and have the intention to reside in Indonesia. Agencies established or domiciled in Indonesia, except for certain units of government agencies that meet the following criteria. Foreign Tax Subjects Individuals who do not reside in Indonesia, individuals who are in Indonesia for no more than 183 (one hundred and eighty-three) days in a period of 12 (twelve) months, and bodies which are not established and domiciled in Indonesia, which carry out business or carry out activities through a Permanent Establishment in Indonesia. In Article 4 paragraph (1) of the Income Tax Law, it is explained that the object of tax is income, namely any additional economic capacity received or obtained by a Taxpayer, whether originating from Indonesia or from outside Indonesia, which can be used for consumption or to increase the wealth of the Taxpayer concerned, in any name and in any form, including. Replacement or compensation in connection with work or services, received or obtained including salary, wages, allowances, honorariums, commissions, bonuses, gratuities, pensions, or other forms of compensation, unless otherwise specified in this law. Prizes from lotteries, work, or activities and awards. Operating profit, Profits from sales or transfer of assets including. Receipt of tax payments that have been charged as costs and additional tax refund payments. Interest includes premiums, discounts and compensation for guaranteeing the repayment of debt etc. Based on Article 17 paragraph (1) letter a based on Law Number 7 of 2021 concerning Income Tax, the tax rate set on Taxable Income for Domestic Individual Taxpayers is as follows:

TABLE 2

Tax Rates for Domestic Individual Taxpayers

Taxable Income Layers	Tax Rates
Sampai dengan Rp 60.000.000	5 %
Diatas Rp 60.000.000 s.d Rp 250.000.000	15%
Diatas Rp 250.000.000 s.d 500.000.000	25%
Diatas Rp 500.000.000 s.d Rp 5.000.000.000	30 %
Diatas Rp 5.000.000.000	35 %

Source: Directorate General of Taxes (2023) <https://www.pajak.go.id>

According to the information in the table above, the applicable tax rates and their application according to the provisions of Article 21 of the Income Tax Law are as follows. The rate in Article 17 paragraph (1) letter a of the Income Tax Law is applied to Taxable Income from Permanent Employee, Recipient of a periodic pension paid monthly, Non-permanent employees or casual workers who are paid monthly, Not an employee who receives continuous compensation. For domestic individual taxpayers who do not have a NPWP, Article 21 Income Tax withholding is imposed at a rate 20% higher than the rate applied to taxpayers who have a NPWP.

TABLE 3

NON TAXABLE INCOME

Dasar Hukum	WP Sendiri	Tambahan WP Kawin	Tambahan Istri Bekerja	Tambahan Tanggungan Keluarga Sedarah
PMK No.122/010/2015	36.000.000	3.000.000	36.000.000	3.000.000
PMK. No.101/010 /2016	54.0 00.000	4.50 0.000	54.0 00.000	4.50 0.000

Source: Directorate General of Taxes (2023) <https://www.pajak.go.id>

from the table 3 , Additional allowance for blood relatives and in-laws in a direct line above, the addition for a wife whose of descent as well as adopted children, who are fully dependent, up to a maximum of 3 people. Dependents who can be taken into account in calculating the PTKP of individual taxpayers must meet the requirements. For married female

employees, the PTKP deducted is the PTKP for themselves, while for unmarried female employees, the PTKP deduction, in addition to the PTKP for their dependents, is added. If the female employee can provide a written statement from the local government, at least the sub-district level, stating that her husband does not receive or earn income, the PTKP amount is the PTKP for her, plus the PTKP for her married status and the PTKP for her dependents.

2. RESEARCH METHOD

Based on the background above, the research approach method used in this research is a qualitative approach, according to Sugiyono (2018:375), namely an approach that uses data or information in the form of information provided by sources and the phenomenon of researcher observations. analyzing whether the calculation of income taxable article 21 /26 is in accordance with the Income Tax Law Article 16 paragraph (1) which contains Taxable Income as the basis for applying rates for domestic Taxpayers in one tax year calculated by deducting from income as referred to in Article 4 paragraph (1) with deductions as referred to in Article 6 paragraph (1) and paragraph (2), Article 7 paragraph (1), and Article 9 paragraph (1) letters c, d, e, and g.

3. RESULTS AND DISCUSSION

Analysis of the Calculation, Withholding, Payment, and Reporting of Income Tax Article 21 by PT. NPA 2021-2022. Based on the data obtained in the research, an analysis was then carried out by comparing the implementation of calculation, deduction, deposit and reporting of Article 21 Income Tax for PT. NPA with the procedures for calculation, deduction, deposit and reporting of Article 21 Income Tax based on the provisions of Taxation Laws and Regulations (PER-16/PJ/2016). In calculating and deducting Article 21 Income Tax, PT. NPA uses the net method, where Article 21 Income Tax on employee salaries is fully borne by the company. The following is the calculation of Article 21 Income Tax for PT. NPA employees. Types of Employee Status at PT.NPA

1. K/1/2: Married, Husband and Wife's Income is Combined, and has 2 Dependents.
2. K/1: Married and has 1 dependent
3. K/0: Married and Has No Dependents
4. TK/0: Not married and has no dependents

A. (K/1/2) Married, Husband and Wife's Income Combined and Have 2 Dependents.

Aa Mr. A is a Director, earning a combined husband and wife income, and has two minor dependents (K/1/2). Nero receives a monthly salary of Rp 15,000,000. The company also participates in the social security program, including BPJS Kesehatan (Healthcare Social Security) of Rp 600,000, Work Accident Insurance (JKK) premiums of Rp 133,500, Death Insurance (JKM) premiums of Rp 45,000, and Old Age Security (JHT) premiums of Rp 555,000, each paid by the employer.

TABLE 4

Calculation of Income Tax Article 21 by PT. NPA

Penghasilan Bruto:	K/1/2
Gaji Sebulan	Rp15.000.000
JKK (0,89%)	Rp133.500
JKM (0,3%)	Rp45.000
JHT (3.70%)	Rp555.000
BPJS Kesehatan (4%)	Rp600.000
Jumlah Penghasilan Bruto	Rp16.333.500
Pengurangan :	
Biaya Jabatan (5%)	Rp500.000
Jumlah Pengurangan	Rp15.833.500
Penghasilan Neto Sebulan	Rp15.833.500
Penghasilan Neto setahun	Rp190.002.000
PTKP K/1/2	Rp121.500.000
PKP Setahun	Rp68.502.000
PKP Pembulatan	Rp68.502.000
Pph Pasal 21 Setahun	
5% x Rp. 50.000.000	Rp2.500.000
15% x Rp. 18.502.000	Rp2.775.300
Pph Pasal 21 Setahun	Rp5.275.300
PPh Pasal 21 Sebulan	Rp439.608

Source PT NPA (2022)

Based on Table 4, according to the author, the calculation of Article 21 Income Tax carried out by PT. NPA is in accordance with PER- 16/PJ/2016.

B. K/1: Married and has 1 dependent

Mr. B is a Manager. He is married and has one dependent and already has a Taxpayer Identification Number (NPWP) (K/1). He receives a monthly salary of Rp. 12,000,000. The company also participates in the Jamsostek program in the form of BPJS Kesehatan Rp. 480,000, Work Accident Insurance (JKK) Premium Rp. 106,800, Death Insurance (JKM) Premium Rp. 36,000, and Old Age Insurance (JHT) Premium Rp. 444,000, paid by the employer each month.

TABLE 5
Calculation of Income Tax Article 21 by PT. NPA

Penghasilan Bruto:	K/1
Gaji Sebulan	Rp12.000.000
JKK (0,89%)	Rp106.800
JKM (0,3%)	Rp36.000
JHT (3.70%)	Rp444.000
BPJS Kesehatan (4%)	Rp480.000
Jumlah Penghasilan Bruto	Rp13.066.800
Pengurangan :	
Biaya Jabatan (5%)	Rp500.000
Jumlah Pengurangan	Rp12.566.800
Penghasilan Neto Sebulan	Rp12.566.800
Penghasilan Neto setahun	Rp150.801.600
PTKP Setahun	
Untuk WP Sendiri	Rp54.000.000
Untuk Status Kawin	Rp4.500.000
Tanggungan 1	Rp4.500.000
Total PTKP (K/1)	Rp63.000.000
PKP Setahun	Rp87.801.600
PKP Setahun (Pembulatan)	Rp87.801.000
Pph Pasal 21	

Setahun	
5% x Rp. 50.000.000	Rp2,500,000
15% x Rp. 37.801.000	Rp5,670,150
Pph Pasal 21 Setahun	Rp8,170,150
PPh Pasal 21 Sebulan	Rp680,846

Source: PT NPA (2022)

Based on Table 5, according to the author, the calculation of Article 21 Income Tax carried out by PT. NPA is in accordance with PER- 16/PJ/2016.

A. (K/0)Married, has no dependents and has a Taxpayer

Mrs. C is a permanent employee. She is married and has no dependents (K/0). She receives a monthly salary of Rp10,000,000. The company also participates in the Social Security (Jamsostek) program, which includes BPJS Kesehatan (Healthcare Social Security) of Rp400,000, Work Accident Insurance (JKK) premiums of Rp89,000, Death Insurance (JKM) premiums of Rp30,000, and Old Age Security (JHT) premiums of Rp370,000, each paid by the employer.

TABLE 6
Calculation of Income Tax Article 21 by PT. NPA

Penghasilan Bruto:	K/0
Gaji Sebulan	Rp10,000,000
JKK (0,89%)	Rp89,000
JKM (0,3%)	Rp30,000
JHT (3.70%)	Rp370,000
BPJS Kesehatan (4%)	Rp400,000
Jumlah Penghasilan Bruto	Rp10,889,000
Pengurangan :	
Biaya Jabatan (5%)	Rp500,000
Jumlah Pengurangan	Rp10,389,000
Penghasilan Neto Sebulan	Rp10,389,000
Penghasilan Neto setahun	Rp124,668,000
PTKP Setahun	
Untuk WP Sendiri	Rp54,000,000
Status Menikah	Rp4,500,000
Total PTKP (K/0)	Rp58,500,000
PKP Setahun	Rp66,168,000

PKP (Pembulatan) Setahun	Rp66,168,000
Pph Pasal 21 Setahun	
5% x Rp. 50.000.000	Rp2,500,000
15% x Rp. 16.168.000	Rp2,425,200
Pph Pasal 21 Setahun	Rp4,925,200
Pph Pasal 21 Sebulan	Rp410,433

Source: PT NPA (2022)

Based on Table 6, according to the author, the calculation of Article 21 Income Tax carried out by PT. NPA is in accordance with PER- 16/PJ/2016.

B. (TK/0) Not married and has no dependents, has a Taxpayer

Mr. D is a permanent employee. He is unmarried and has no dependents (TK/0). He receives a monthly salary of Rp 5,000,000. The company also participates in the Social Security (Jamsostek) program, which includes BPJS Kesehatan (Healthcare Social Security) of Rp 200,000, Work Accident Insurance (JKK) premiums of Rp 44,500, Death Insurance (JKM) premiums of Rp 15,000, and Old Age Security (JHT) premiums of Rp 185,000, each paid by the employer.

TABLE 7

Calculation of Income Tax Article 21 by PT. NPA

Penghasilan Bruto:	Ryan TK/0
Gaji Sebulan	Rp5,000,000
JKK (0,89%)	Rp44,500
JKM (0,3%)	Rp15,000
JHT (3.70%)	Rp185,000
BPJS Kesehatan (4%)	Rp200,000
Jumlah Penghasilan Bruto	Rp5,444,500
Pengurangan :	
Biaya Jabatan (5%)	Rp272,225
Jumlah Pengurangan	Rp5,172,275
Penghasilan Neto Sebulan	Rp5,172,275
Penghasilan Neto setahun	Rp62,067,300
PTKP Setahun	
Untuk WP Sendiri	Rp54,000,000
Total PTKP TK/0	Rp54,000,000
PKP Setahun	Rp8,067,300

PKP (Pembulatan)	Setahun	Rp8,067,000
Pph Pasal 21 Setahun		
5% x Rp. 8.067.000		Rp403,350
Pph Pasal 21 Setahun		Rp403,350
PPh Pasal 21 Sebulan		Rp33,613

Source: PT NPA (2022)

Based on Table 7, according to the author, the calculation of Article 21 Income Tax carried out by PT. NPA is in accordance with PER- 16/PJ/2016.

Implementation of Income Tax Article 21/26 Payment and Reporting by PT.NPA in 2021, 2022. The deduction of Article 21 Income Tax by the company from employee income is deposited into the State Treasury for each relevant month through Bank Rakyat Indonesia (BRI) to receive tax payments. Article 21 Income Tax is deposited through the Tax Payment Slip (SSP) / E-Billing and reported through the main periodic SPT with the latest payment time for Article 21 Income Tax to be deposited on the 10th after the end of the tax period reported on the 20th after the end of the tax period in accordance with the Minister of Finance's Decree Number 242 / PMK.03 / 2014. The following data on the payment and reporting of Article 21 Income Tax at PT.NPA in 2021 and 2022

TABLE 8
Payment & reporting of Article 21 Income Tax by PT.NPA in 2021

o	Masa Pajak	Tanggal Penyetoran	Tanggal Pelaporan	Status
	Januari	06-Feb	19-Feb	Tepat Waktu
	Februari	5-Mar	19-Mar	Tepat Waktu
	Maret	7-Apr	17-Apr	Tepat Waktu
	April	6-Mei	19-Mei	Tepat Waktu
	Mei	8-Jun	18-Jun	Tepat Waktu
	Juni	7-Jul	17-Jul	Tepat Waktu

	Juli	5-Agt	19-Agt	Tepat Waktu
	Agustus	8-Sep	18-Sep	Tepat Waktu
	September	7-Okt	19-Okt	Tepat Waktu
0	Oktober	5-Nov	19-Nov	Tepat Waktu
1	November	8-Des	18-Des	Tepat Waktu
2	Desember	7-Jan	19-Jan	Tepat Waktu

Source: PT NPA (2022)

TABLE 8
Payment & reporting of Article 21 Income Tax by PT.NPA in 2022

No	Masa Pajak	Tanggal Penyetoran	Tanggal Pelaporan	Status
1	Januari	08-Feb	19-Feb	Tepat Waktu
2	Februari	6-Mar	19-Mar	Tepat Waktu
3	Maret	7-Apr	17-Apr	Tepat Waktu
4	April	6-Mei	19-Mei	Tepat Waktu
5	Mei	8-Jun	18-Jun	Tepat Waktu
6	Juni	7-Jul	17-Jul	Tepat Waktu
7	Juli	5-Agt	19-Agt	Tepat Waktu
8	Agustus	8-Sep	18-Sep	Tepat Waktu
9	September	7-Okt	19-Okt	Tepat Waktu
10	Oktober	6-Nov	19-Nov	Tepat Waktu
11	November	8-Des	18-Des	Tepat Waktu
12	Desember	7-Jan	19-Jan	Tepat Waktu

Source: PT NPA (2022)

Obstacles in the Implementation of Calculation, Withholding, Deposit and Reporting of Article 21 Income Tax by PT.NPA :

1. PT. NPA in the calculation and deduction, payment, reporting of Article 21 Income Tax as a whole has no obstacles and is in accordance with the regulation of the Director General of Taxes Number PER-16/PJ/2016.

2. Human resources have not reached the expected standard in understanding the latest tax regulations, which can cause the tax reporting process to take longer, so that reporting is approaching the due date.

Efforts made to overcome existing obstacles in the implementation of calculation, deduction, payment and reporting of Article 21/26 Income Tax at PT.NPA.

1. Efforts that can be made by PT. NPA include trying to work more optimally to increase accuracy and efficiency, and ensuring compliance with all applicable regulations
2. Companies can conduct regular training to improve human resource competency in taxation, including basic understanding, tax calculations, and reporting. Furthermore, companies should provide guidebooks related to the latest tax laws and regulations and coordinate with local tax offices (KPP). With the right training and resources, human resources will be faster and more accurate in carrying out tax duties and keeping abreast of the latest regulatory development

4. CONCLUSION

Based on the research results obtained and the discussion in the previous chapters, the author can draw the following conclusions.

In the implementation of the calculation, deduction, payment and reporting of Article 21 Income Tax by PT. NPA, it has been in accordance with the provisions of the applicable Tax Laws and Regulations because no delays were found.

PT NPA faced no obstacles in calculating and withholding, depositing, and reporting Article 21 Income Tax (PPh) and complied with the Director General of Taxes Regulation No. PER-16/PJ/2016. However, human resources who have not yet reached the required standard in understanding the latest tax regulations can cause the tax reporting process to take longer, resulting in reports approaching the due date.

Companies can conduct regular training to improve human resource competency in taxation, including basic understanding, tax calculations, and reporting. Furthermore, companies should provide guidebooks related to the latest Tax Laws and Regulations and coordinate with local Tax Offices (KPP). With the right training and resources, human resources will be faster and more accurate in carrying out tax duties and keeping abreast of the latest regulations.

The company continues to maintain the deadline for depositing its Article 21 Income Tax so that in the future there will be no delays in its implementation, in addition, PT. NPA is also expected to continue to maintain and follow the procedures for reporting the Article 21 Income Tax Return so that it continues to comply with tax regulations.

NOVELTY

Analysis of the Calculation, Withholding, Payment, and Reporting of Income Tax Article 21 by PT. NPA 2021-2022. Based on the data obtained in the research, an analysis was then carried out by comparing the implementation of calculation,

deduction, deposit and reporting of Article 21 Income Tax for PT. NPA with the procedures for calculation, deduction, deposit and reporting of Article 21 Income Tax based on the provisions of Taxation Laws and Regulations (PER-16/PJ/2016). In calculating and deducting Article 21 Income Tax, PT. NPA uses the net method, where Article 21 Income Tax on employee salaries is fully borne by the company. The following is the calculation of Article 21 Income Tax for PT. NPA employees. Types of Employee Status at PT.NPA.

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- Peraturan Direktur Jenderal Pajak PER 16/PJ/2016 tentang Pedoman Teknis Tata Cara Pemotongan, Penyetoran, dan Pelaporan Pajak Penghasilan Pasal 21 dan/atau

Pajak Penghasilan Pasal 26 sehubungan dengan pekerjaan, jasa, dan kegiatan orang pribadi.