

## CALCULATION OF INCOME TAX (PPH) ARTICLE 21 PERMANENT EMPLOYEES

(Case Study at the Semarang District Attorney's Office in 2020)

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**Abstract:** *Income Tax is a mandatory contribution imposed on a Tax Subject on income received or earned in one tax year. The problem that arises is that there is still an error in calculating the income tax at the Semarang District Attorney's Office. The purpose of this study was to determine the calculation, payment, and reporting of Income Tax (PPh) Article 21 for permanent employees at the Semarang District Attorney's Office in 2020 and to determine the suitability of calculating, paying, and reporting Income Tax (PPh) Article 21 for permanent employees at the Prosecutor's Office. State of Semarang Regency in 2020 based on Law Number 36 of 2008 and Regulation of the Director General of Taxes Number PER-16/PJ/2016. The data used are primary and secondary data. Methods of data collection using observation, interviews and literature study. The writing method uses descriptive and exposition methods. The results of this study indicate that the Semarang District Attorney's Office has calculated, paid and reported Income Tax (PPh) Article 21 for permanent employees in 2020 through a third party (KPPN). In tax calculations, there are still errors including in determining status, office fees, pension contributions and PTKP which affect the determination of Article 21 Income Tax (PPh) which is deducted, resulting in an underpayment difference of Rp. 1,864,150.00.*

**Keywords:** *Income Tax, Income Tax (PPh) Article 21, Tax Calculation, Permanent Employees*

**Abstrak:** Pajak Penghasilan adalah iuran wajib yang dikenakan terhadap Subjek Pajak atas penghasilan yang diterima atau diperolehnya dalam satu tahun pajak. Permasalahan yang muncul masih adanya kekeliruan perhitungan PPh di Kejaksaan Negeri Kabupaten Semarang. Tujuan penelitian ini untuk mengetahui perhitungan, pembayaran, dan pelaporan Pajak Penghasilan (PPh) Pasal 21 bagi pegawai tetap pada Kejaksaan Negeri Kabupaten Semarang tahun 2020 serta untuk mengetahui kesesuaian perhitungan, pembayaran, dan pelaporan Pajak Penghasilan (PPh) Pasal 21 bagi pegawai tetap pada Kejaksaan Negeri Kabupaten Semarang tahun 2020 berdasarkan Undang-Undang Nomor 36 Tahun 2008 dan Peraturan Dirjen Pajak Nomor PER-16/PJ/2016. Data yang digunakan adalah data primer dan sekunder. Metode pengumpulan data menggunakan observasi, wawancara dan studi pustaka. Metode penulisan menggunakan metode deskriptif dan eksposisi. Hasil dari penelitian ini menunjukkan bahwa Kejaksaan Negeri Kabupaten Semarang telah melakukan perhitungan, pembayaran dan pelaporan Pajak Penghasilan (PPh) Pasal 21 bagi pegawai tetap tahun 2020 melalui pihak ketiga (KPPN). Dalam perhitungan pajak masih terdapat kekeliruan diantaranya dalam penentuan status, biaya jabatan, iuran pensiun dan PTKP yang mempengaruhi penentuan Pajak Penghasilan (PPh) Pasal 21 yang dipotong sehingga menimbulkan selisih kurang bayar sebesar Rp1.864.150,00.

**Kata Kunci:** *Pajak Penghasilan, Pajak Penghasilan (PPh) Pasal 21, Perhitungan Pajak, Pegawai Tetap*

## INTRODUCTION

In the current era of globalization, competition in the economic world is getting tougher. In addition, business development is growing rapidly and more and more workers are needed. The need for manpower is followed by costs that must be incurred by the company in paying proper salaries and allowances for workers. The company also has the obligation to withhold, pay and report labor (employee) income tax to the state. To be able to answer this obligation, the company must withhold tax on income paid to employees in accordance with the applicable tax provisions in Indonesia. Withholding tax on income paid to employees is regulated in the Income Tax Regulations Article 21 where the status of employees as permanent employees, non-permanent employees,

In the Regulation of the Minister of Finance of the Republic of Indonesia Number 40/PMK.03/2017 concerning Procedures for Reporting and Calculation of Income Tax Withholding (PPh) Article 21 on Employee Income from Employers with Certain Criteria Article 2 Paragraph (1) it is stated that the income received or obtained by an employee who is a domestic individual in the form of salary, wages, honorarium, allowances, and other payments as compensation in connection with the work performed, is subject to withholding Income Tax (PPh) Article 21. While in Paragraph (2) it is explained that the Employee as referred to in Article 21 Paragraph (1) is an individual who works for an employer, to carry out a job in a certain position or activity by obtaining compensation paid based on a certain period, completion of work, or other conditions determined by the employer.

The District Attorney's Office of Semarang Regency is a regional

government institution of Semarang Regency that carries out state power, especially in the field of prosecution. The Semarang District Attorney's Office has the obligation to withhold, pay, and report Income Tax (PPh) Article 21 for all of its employees. Calculation of Income Tax (PPh) Article 21 often experiences differences between theory and actual practice in the world of work. There is a calculation of Income Tax (PPh) Article 21 that is not fully in accordance with Law Number 36 of 2008 concerning Income Tax and Regulation of the Director General of Taxes Number PER-16/PJ/2016 concerning Technical Guidelines for Withholding, Depositing and Reporting Income Tax Article 21 and/or Income Tax Article 26 in connection with the work, services and activities of individuals. These discrepancies include the untruth in determining employee status, where there are employees whose actual status is married and has dependents, but on form 1721-A2 it is stated that they are not married and have no dependents. This causes errors, especially in determining the Non-Taxable Income (PTKP). Another discrepancy is the occurrence of errors in determining husband/wife allowances, child allowances, office fees, and pension contributions.

Based on the description above, the problems that can be formulated are as follows:

- a. How should the calculation, payment, and reporting of Income Tax (PPh) Article 21 for permanent employees at the Semarang District Attorney's Office be in 2020?
- b. How is the suitability of the calculation, payment, and reporting of Income Tax (PPh) Article 21 for permanent employees at the Semarang Regency District Attorney in 2020 with Law Number 36 of 2008

concerning Income Tax and Regulation of the Directorate General of Taxes Number PER-16/PJ/2016 concerning Technical Guidelines for Withholding, Depositing and Reporting Income Tax Article 21 and/or Income Tax Article 26 in Relation to Work, Services, and Activities of Individuals?

This study aims to determine the calculation, payment, and reporting of **Tax**

According to Law Number 16 of 2009 concerning General Provisions and Tax Procedures, tax is a mandatory contribution to the state owed by an individual or entity that is coercive under the law, without receiving direct compensation and is used for state purposes for an amount of - the great prosperity of the people.

According to Mardiasmo (2018:4) there are 4 (four) tax functions, namely:

1. Budget Function (budgetair)  
Taxes serve as a source of funds for the government to finance its expenses.
2. Function Set (regularend)  
Taxes function as a tool to regulate or implement government policies in the social and economic fields.
3. Stability Function  
With the tax, the government has the funds to carry out policies related to price stability so that inflation can be controlled.
4. Income Redistribution Function  
The taxes that have been collected by the state will be used to finance all public interests, including also to finance development so as to open up job opportunities, which in turn will increase people's income.

Income Tax (PPH) Article 21 for permanent employees at the Semarang District Attorney in 2020 and to determine the suitability of calculating, paying, and reporting Income Tax (PPH) Article 21 for permanent employees at Semarang District Attorney's Office in 2020 with Law Number 36 of 2008 and Regulation of the Directorate General of Taxes Number PER-16/PJ/2016.

### **Tax Rate Type**

According to Mardiasmo (2018:11), there are 4 types of tax rates, namely:

1. Comparable/Proportionate Rates  
The rate is in the form of a fixed percentage of whatever amount is taxed, so that the amount of tax payable is proportional to the amount that is taxed.  
Example:  
For delivery of taxable goods within the customs area, 10% Value Added Tax will be imposed.
2. Fixed Rate  
The rate is a fixed amount (same) to whatever amount is taxed, so that the amount of tax payable remains the same.  
Example:  
The amount of the Stamp Duty rate for checks and bilyet giro with any nominal value is IDR 10,000.00.
3. Progressive Rates  
The higher the percentage of the rate used, the larger the amount subject to taxation.  
Example:  
Article 17 of Law Number 36 of 2008 concerning Income Tax for Domestic Individual Taxpayers.

**Table 1**  
**Progressive Tax Rate**

Taxable income	Tax Rate
Up to Rp. 50,000,000.00	5%
Above Rp. 50,000,000.00 up to Rp. 250,000,000.00	15%
Above Rp. 250,000,000.00 up to Rp. 500,000,000.00	25%
Above Rp. 500,000,000.00	30%

Source: Mardiasmo (2018:12)

4. Degressive Rates

The percentage of the rate used gets smaller as the amount subject to tax increases.

**Table 2**  
**Degressive Tax Rate**

Taxable income	Tax Rate
Up to you Rp. 50,000,000.00	30%
Above Rp. 50,000,000.00 up to Rp. 250,000,000.00	25%
Above Rp. 250,000,000.00 up to Rp. 500,000,000.00	15%
Above Rp. 500,000,000.00	5%

Source: Mardiasmo (2018:12)

**Income tax**

Income Tax (PPH) is a tax imposed on Tax Subjects on income received or earned in one tax year. In Mardiasmo (2018:153), the tax subjects are:

1. Private person.
2. Inheritance that has not been divided as a unit replaces the rightful one.
3. Entities, consisting of limited liability companies, limited partnerships, other companies, BUMN/BUMD with any name and form, firms, joint

ventures, cooperatives, pension funds, partnerships, associations, foundations, mass organizations, socio-political organizations, or other organizations, institutions, and other forms of agency including collective investment contracts.

4. Permanent Establishment (BUT).

**Income Tax (PPH) Article 21**

According to the Official (2019:177), Article 21 Income Tax is a tax passed on to individual domestic taxpayers on income related to work, services, or activities. The income in question includes wages, salaries, honoraria, allowances, and other payments in any name and form. Recipients of income deducted by Article 21 income tax are individuals who are:

1. Employee;
2. Recipients of severance pay, pension or pension benefits, old-age benefits, or old-age benefits, including their heirs;
3. Not employees who receive or earn income in connection with work, services, or activities, including but not limited to:
  - a. Experts who do independent work, consisting of lawyers, accountants, architects, doctors, consultants, notaries, appraisers, and actuaries;
  - b. Music players, presenters, singers, comedians, film stars, soap opera stars, commercials, directors, film crews, photo models, model/models, playwrights, dancers, sculptors, painters, and other artists;
  - c. sportsman;
  - d. Advisors, teachers, trainers, lecturers, extension workers, and moderators;
  - e. Authors, researchers, and translators;
  - f. Service providers in all fields including engineering, computers and their application systems, telecommunications, electronics,

- photography, economics and social affairs as well as service providers to a committee;
- g. Advertising agency;
  - h. Project supervisor or manager;
  - i. The carrier of the order or who finds the subscription or who acts as an intermediary;
  - j. Merchandise vendors;
  - k. Officials outside the insurance service;
  - l. Distributor of multilevel marketing or direct selling companies and other similar activities;
4. Activity participants who receive or earn income in connection with their participation in an activity include:
    - a. Competitors in all fields, including sports, arts, dexterity, science, technology and other competitions;
    - b. Participants in meetings, conferences, sessions, meetings, or working visits;
    - c. Participants or members in a committee as the organizer of certain activities;
    - d. Participants in education, training, and internships;
    - e. Other activity participants.
  4. Income of non-permanent employees or casual workers, in the form of daily wages, weekly wages, unit wages, piece rates or wages paid on a monthly basis;
  5. Compensation to non-employees, among others in the form of honoraria, commissions, fees, and rewards in connection with the work, services, and activities carried out;
  6. Rewards to activity participants include, among others, pocket money, representation money, meeting money, honorarium, gifts or awards in any name and in any form, and similar rewards under any name.
  7. Income in the form of honorarium or irregular rewards received or earned by members of the board of commissioners or supervisory board who do not serve as permanent employees in the same company;
  8. Income in the form of production services, bonuses, gratuities, bonuses or other irregular rewards received or earned by former employees;
  9. Income in the form of withdrawal of pension funds by pension program participants who are still employees, from pension funds whose establishment has been approved by the Minister of Finance;
  10. Acceptance in kind and/or other enjoyment by name and in any form given by:
    - a. Taxpayers who are subject to final Income Tax; or
    - b. Taxpayers who are subject to Income Tax based on specific calculation norms (deemed profit).

Whereas Income withholding Income Tax (PPh) Article 21 is:

1. Income received or earned by permanent employees, either in the form of regular or irregular income;
2. Income received or earned by pension recipients regularly in the form of pension or similar income;
3. Income in the form of severance pay, pension benefits, old-age benefits, or old-age benefits that are paid at once, the payment of which has passed a period of 2 (two) years since the employee stops working;

#### **Payment of Income Tax (PPh) Article 21**

Income Tax (PPh) Article 21 which has been deducted for each tax period must be paid through the post office or bank appointed by the Minister of Finance using a Tax Payment Letter

(SSP) no later than the 10 (ten) day of the following month.

#### **Income Tax Reporting (PPh) Article 21**

The withholding of Income Tax (PPh) Article 21 is required to report tax

payments to the Tax Service Office where the Taxpayer is registered by using a Tax Return (SPT) for the Period of Income Tax (PPh) Article 21 no later than the 20 (twentieth) day of the following month. If the SPT is not submitted within the specified time period or the deadline for the extension of the SPT submission, an administrative sanction in the form of a fine of:

- 1) Rp 100,000.00 for the Annual Income Tax Return of Individuals;
- 2) Rp 1,000,000.00 for the Annual Income Tax Return for Business Entities;
- 3) IDR 500.000,00 for VAT Period SPT;
- 4) IDR 100,000.00 for other Period SPT.

### **Permanent employee**

According to the Regulation of the Directorate General of Taxes Number PER-16/PJ/2016 in Article 1 Paragraph (10) it is stated that permanent employees are employees who receive or earn a certain amount of income on a regular basis, including members of the board of commissioners and members of the supervisory board, as well as employees who work based on a contract for a certain period of time that receives or earns a certain amount of income on a regular basis.

## **METHODS**

### **Types of Research and Methods Used**

The method used in this research is descriptive and exposition. Method descriptive used to describe in general something that is in accordance with the actual situation such as history, vision and mission, main tasks and functions, as well as the organizational structure of the Semarang District Attorney's Office. While the method of exposition used to present an analysis of the calculation of Income Tax (PPh) Article 21 for permanent employees carried out by

Semarang District Attorney's Office in 2020 by involving several sources which will certainly facilitate the research process and compare it with calculations Income Tax (PPh) Article 21 for permanent employees in accordance with the provisions of the Taxation Law.

### **Data Types and Sources**

Data is divided into two according to its type, namely:

#### **1. Qualitative Data**

The qualitative data used in this study are History, Vision and Mission, Tri Krama Adhyaksa, the Organizational Structure of the Semarang District Attorney's Office in 2021 with the duties of each section, a list of employees as well as theories and information regarding taxation.

#### **2. Quantitative Data**

The quantitative data used in this study are the Tax Payment Letter (SSP), and Form 1721-A2 Year 2020 at the Semarang District Attorney's Office.

While the data according to the source is also divided into two, namely:

#### **1. Primary data**

The primary data used in this research are history, vision and mission, Tri Krama Adhyaksa, list of employees and the Organizational Structure of the Semarang District Attorney's Office in 2021 with the main tasks and functions of each section.

#### **2. Secondary Data**

The secondary data used in this study were the Tax Payment Letter (SSP) and Form 1721-A2 in 2020 at the Semarang District Attorney's Office.

### **Method of collecting data**

The data collection methods used in this study are as follows:

1. Observation  
Observations were made by direct observation of the real conditions of the Semarang District Attorney's Office.
2. Interview  
Interviews were conducted by asking questions directly to the finance staff and general staff at the Semarang District Attorney's Office to obtain information about the general description of the Semarang District Attorney's Office as well as the required data related to the calculation, payment, and reporting of Income Tax (PPh) Article 21 of 2020.
3. Literature review  
In this study, the references used are books and literature related to the calculation, payment and reporting of Income Tax (PPh) Article 21 of 2020.

## RESULTS AND DISCUSSION

### The subject of Income Tax (PPh) Article 21 Semarang District Attorney

The subject of Income Tax (PPh) Article 21 in this study were permanent employees at the Semarang District Attorney's Office in 2020, amounting to 41 people. The following is a list of employees at the Semarang District Attorney's Office in 2020.

**Table 3**  
**List of Semarang District Attorney's Office 2020**

No	Employee Name	Status
1	Tomy Herlix, SH	Kindergarte n / 00
2	Sri Utami Astuti	Kindergarte n / 00
3	Juminem	Kindergarte n / 00
4	Sugeng Srihono	K / 01
5	Qurotul 'Aini Septi	Kindergarte

	Farida, SH	n / 00
6	Hilda Prabayani Putri, SH	Kindergarte n / 00
7	Achmad Afriansyah	K / 02
8	Aji Sudarmono, SH	K / 01
9	Nobleman's Son Officer, SH, MH	K / 00
10	Siti Rohmiyati, SH	Kindergarte n / 00
11	Lady Lanny Tarore, SH	K / 00
12	Aris Sophian, SH	Kindergarte n / 00
13	Yulianingsih, SH	Kindergarte n / 00
14	Nur Hidayati, SH	Kindergarte n / 00
15	Dwi Endah Susilowati, SH	Kindergarte n / 00
16	Bowolaksana Day, SH	Kindergarte n / 00
17	Ervina Diah Anggraini, SH	Kindergarte n / 00
18	Muslichan Darojad, SH	Kindergarte n / 00
19	Yogi Sudharsono, SH	Kindergarte n / 00
20	M. Rahmat Wibisono, SH	K / 02
21	Chamid Zubaidi, SH	Kindergarte n / 00
22	Yamsri Hartini, SH	K / 00
23	Suhardjono, SH	K / 02
24	Susi Adisti Yani	Kindergarte n / 00
25	Dede Rahmat Drajit	Kindergarte n / 00
26	Annaas Tyas Utami, A.Md.,T.	Kindergarte n / 00
27	Muhammad Farid Rizqi	K / 00
28	Pujianto Tri Raharjo	K / 01
29	Bertha Annata Indriasari, A.Md.	Kindergarte n / 00
30	Dian Milati Apriyani	Kindergarte n / 00
31	Agung Triyanto, SH	K / 02

32	Sumiyarti	K / 03
33	Budi Suprihati	K / 03
34	Gatot Priyono Setiadi	K / 02
35	Suntiyah	Kindergarten / 00
36	Tomo Maryono	K / 01
37	Beni Setiyo Nugroho, SH	K / 02

38	Setya Budi Realwinasis, SH	K / 02
39	Nur Aisah, SH	Kindergarten / 00
40	Hendro Mustopo, SH	K / 03
41	Yanuar Adi Nugroho, SH	K / 02

Source: Semarang District Attorney's Office, Year 2020

### **Object of Income Tax (PPh) Article 21 District Attorney Semarang Regency**

The object of Income Tax (PPh) Article 21 of the Semarang District Attorney's Office is income received by permanent employees consisting of:

1. Basic salary  
Basic salary is the reward received every month for work determined based on the level of position, rank class, and period of service of each employee concerned.
2. Husband/Wife Allowance  
Husband/wife allowance is additional income given to employees who are married or married. The amount of the husband/wife allowance is 10% of the employee's basic salary.
3. Child Allowance  
Child allowance is additional income given to employees who already have children. The amount of the child allowance is 2% (two percent) of the employee's basic salary with a maximum of 2 (two) children for each employee.
4. Structural/Functional Benefits  
Structural/functional allowances are additional income given to employees based on certain positions.
5. Rice Allowance  
Rice allowance is an allowance given to employees in the form of money to purchase basic needs. The amount of rice allowance is 10 kg per family member at a price of Rp 7,242.00 per kg.
6. Special Allowance

Special allowances are allowances given to employees assigned by the government as compensation for employees in carrying out their duties in special areas.

#### 7. Miscellaneous Benefits

Other allowances are rounded down in determining gross income so that the amount is relatively small for each employee.

### **Calculation of Income Tax (PPh) Article 21 for Permanent Employees at the Semarang District Attorney**

The basis for calculating Income Tax (PPh) Article 21 for permanent employees is Taxable Income (PKP). PKP is obtained from net income minus Non-Taxable Income (PTKP). Calculation of Income Tax (PPh) Article 21 is carried out by:

1. Calculating gross income by adding up basic salary, husband/wife allowance, child allowance, structural/functional allowance, rice allowance, special allowance and other allowances.
2. Calculate net income for a year by subtracting gross income by:
  - a. Position allowance  
Based on the Regulation of the Directorate General of Taxes Number PER-16/PJ/2016, the amount of office fee that can be deducted from gross income is set at 5% (five percent) of gross income, at a maximum of Rp.



- 6,000,000.00 a year or Rp. 500,000.00 a month.
- b. Pension Contribution  
Pension contributions are contributions paid by employees when participating in a pension program organized by a pension fund. Contributions related to salaries paid by employees to the pension fund are 4.75% of the total basic salary and husband or wife allowances as well as child allowances from the employees concerned.
3. After obtaining the net income, the next step is to calculate the Non-Taxable Income (PTKP). Based on the Regulation of the Directorate General of Taxes Number PER-16/PJ/2016, the amount of PTKP is as follows:
    - a. IDR 54,000,000.00 for individual taxpayers.
    - b. IDR 4,500,000.00 additional for married taxpayers.
    - c. IDR 4,500,000,000.00 additional for each blood family member and by-law family in a straight line as well as adopted children who are

fully dependent, maximum 3 (three) people for each family.

Meanwhile, for female employees who are married, the amount of PTKP is for individual taxpayers or themselves. However, if the female employee can show a written statement from the local government at least from the sub-district that states that her husband does not receive or earn income, the amount of PTKP is PTKP for private individuals plus PTKP with the status of married and family PTKP who are fully dependent.

4. Calculating Taxable Income (PKP) by subtracting net income from PTKP.
5. Calculating Income Tax (PPh) Article 21 payable by multiplying PKP with a progressive tax rate based on Article 17 Paragraph (1) of Law Number 36 Year 2008.

The following is an example of a comparison of the calculation of Income Tax (PPh) Article 21 carried out by the Semarang District Attorney's Office with calculations according to the Taxation Law.

**Table 4**  
**Calculation of Income Tax (PPh) Article 21**

No	: 4		
Name	: Sugeng Srihono		
Group	: III D		
Incompatibility	: Position Fee and Pension Contribution		
Earning Period	: January to December 2020		
Description	Tax Calculation Comparison		Difference (Rp)
	Semarang District Attorney's Office (Rp)	Tax Law (Rp)	
Basic salary	58,101,400,000	58,101,400,000	-
Husband/wife allowance	5,810,140.00	5,810,140.00	-
Child Allowance	2,241,054.00	2,324,056.00	(83.002.00)
Total Salary and Family Benefits	66,152,594.00	66,235,596.00	(83.002.00)
Income Improvement Allowance	-	-	-
Structural/Functional	5,040,000.00	5,040,000.00	-

Benefits			
Rice Allowance	3,403,740.00	3,476,160.00	(72,420.00)
Special Allowance	905.00	905.00	-
Miscellaneous Benefits	-	-	-
Total Gross Income	74,597,239.00	74,752,661.00	(155.422.00)
<b>deduction:</b>			
Position Fee/Retirement Fee	3,729,861.00	3,737,633.05	(7,772.00)
Retirement Contribution/ENT Contribution	3,142,248.00	3,146,190.81	(3,942.81)
Amount of Subtraction	6,872,109.00	6,883,823.86	(11714.86)
<b>Calculation of Income Tax Article 21</b>			
Total Net Income	67,725,130.00	67,868,837.14	(143.707.14)
<b>Non-Taxable Income (PTKP)</b>			
Own Taxpayer	54,000,000.00	54,000,000.00	-
Additional Husband/Wife	4,500,000.00	4,500,000.00	-
Additional Dependents	4,500,000.00	9,000,000.00	(4,500,000.00)
Total PTKP	63,000,000.00	67,500,000.00	(4,500,000.00)
Taxable Income (PKP)	4,725,130.00	368,837.14	4,356,292.86
Full Round Down	4,725,000.00	368,000.00	
Income Tax Article 21 Payable	236.250.00	18,400,000	217,850.00
Article 21 Income Tax Has Been Withheld	236.250.00	236.250.00	-
Quantity (Less) More Cut	-	217,850.00	217,850.00

Source: Processed secondary data, Year 2020

Sugeng Srihono, is a permanent employee of the Semarang District Attorney who serves as the Head of Evidence Affairs at the Semarang District Attorney's Office. Sugeng Srihono is a civil servant with position class III/D and has the status of a taxpayer because he has met the subjective and objective requirements in accordance with the provisions of the legislation.

From the example of the comparison of the calculation of Income Tax (PPh) Article 21 for permanent employees on behalf of Sugeng Srihono in table 4 there is a difference between the calculations made by the Semarang District

Attorney's Office and the Taxation Law. The cause of the difference is due to an error in determining the status of the employee contained in the attachment to the SPT 1721-A2. In the attachment it is written that the status of K/01 has a total PTKP of Rp. 63,000,000.00, while according to the Regulation of the Directorate General of Taxes Number PER-16/PJ/2016, employee status is K/02 which has PTKP amounting to Rp. 67,500,000.00. In addition, there are errors in determining the cost of office and pension contributions. In the attachment of SPT 1721-A2, the office fee is Rp3,729,861.00 and pension contributions of Rp. 3,142,248.00, while according to the

calculation results, the cost of office and a pension fee of Rp 3,737,633,05 and Rp 3,146,190.81 so that from this difference there is an over cut difference of Rp. 217.850.00.

For an example of a comparison of the next Article 21 Income Tax (PPh) calculation, namely the Article 21 Income Tax (PPh) calculation for permanent employees on behalf of Lady Lanny Tarore, SH which can be seen in Table 4.2 below:

**Table 5**  
**Calculation of Income Tax (PPh) Article 21**

No	: 11		
Name	: Lady Lanny Tarore, SH		
Group	: III D		
Incompatibility	: Non-Taxable Income (PTKP)		
Earning Period	: January to December 2020		
Description	Tax Calculation Comparison		Difference (Rp)
	Semarang District Attorney's Office (Rp)	Tax Law (Rp)	
Basic salary	45,913,900,000	45,913,900,000	-
Husband/wife allowance	4,591,390,00	4,591,390,00	-
Child Allowance	-	-	-
Total Salary and Family Benefits	50,505,290.00	50,505,290.00	-
Income Improvement Allowance	-	-	-
Structural/Functional Benefits	50,400,000.00	50,400,000.00	-
Rice Allowance	1,738,080,00	1,738,080,00	-
Special Allowance	868.00	868.00	-
Miscellaneous Benefits	-	-	-
Total Gross Income	102,644,238.00	102,644,238.00	-
<b>deduction:</b>			
Position Fee/Retirement Fee	5.132.211.00	5,132.211.90	(0.90)
Retirement Contribution/ENT Contribution	2,399,001.00	2,399,001,28	-
Amount of Subtraction	7,531,212.00	7,531,213.18	(1,18)
<b>Calculation of Income Tax Article 21</b>			

Total Net Income	95,113,026.00	95,113,024.83	1.17
<b>Non-Taxable Income (PTKP)</b>			
Own Taxpayer	54,000,000.00	54,000,000.00	-
Additional Husband/Wife	4,500,000.00	-	4,500,000.00
Additional Dependents	-	-	-
Total PTKP	58,500,000.00	54,000,000.00	4,500,000.00
Taxable Income (PKP)	36,613,026.00	41,113,024.83	(4,499.998.83)
Full Round Down	36,613,000.00	41,113,000.00	
Income Tax Article 21 Payable	1,830,650.00	2,055,650.00	(225,000.00)
Article 21 Income Tax Has Been Withheld	1,830,650.00	1,830,650.00	-
Quantity (Less) More Cut	-	(225,000.00)	(225,000.00)

Source: Processed secondary data, Year 2020

Lady Lanny Tarore, SH, is a permanent employee of the Semarang District Attorney's Office who serves as a Functional Prosecutor at the Semarang District Attorney's Office. Lady Lanny Tarore, SH is a civil servant with position class III/D and has the status of a taxpayer because he has met the subjective and objective requirements in accordance with the provisions of the legislation.

From the example of the comparison of the calculation of Income Tax (PPh) Article 21 for permanent employees on behalf of Lady Lanny Tarore, SH In table 5 there is a difference between the calculations made by the Semarang District Attorney's Office and the Taxation Law. The cause of the difference is due to an

error in determining the PTKP contained in the attachment to the SPT 1721-A2. In the attachment, the written PTKP is Rp. 58,500,000.00, while according to the Regulation of the Directorate General of Taxes NoPER-16/PJ/2016, Married female employees have PTKP equal to PTKP for individual taxpayers or themselves that is amounting to Rp. 54,000,000.00. This difference causes an undercut difference of Rp. 225,000.00.

For an example of a comparison of the calculation of Income Tax (PPh) Article 21, the next is the calculation of Income Tax (PPh) Article 21 for permanent employees on behalf of Sumiyarti which can be seen in Table 6 below:

**Table 6**  
**Calculation of Income Tax (PPh) Article 21**

No	: 32		
Name	: Sumiyarti		
Group	: III D		
Incompatibility	: Child Allowance and Non-Taxable Income (PTKP)		
Earning Period	: January to December 2020		
Description	Tax Calculation Comparison		Difference (Rp)
	Semarang District Attorney's Office	Tax Law (Rp)	

	(Rp)		
Basic salary	56,326,200.00	56,326,200.00	-
Husband/wife allowance	5,632,620.00	5,632,620.00	-
Child Allowance	1,126,524.00	3,379,572.00	(2,253,048.00)
Total Salary and Family Benefits	63,085,344.00	65,338,392.00	(2,253,048.00)
Income Improvement Allowance	-	-	-
Structural/Functional Benefits	5,040,000.00	5,040,000.00	-
Rice Allowance	2,607,120.00	4,345,200.00	(1,738,080.00)
Special Allowance	615.00	615.00	-
Miscellaneous Benefits	-	-	-
Total Gross Income	70,733,079.00	74,724,207.00	(3,991,128.00)
<b>deduction:</b>			
Position Fee/Retirement Fee	3,536,653.00	3,736,210.35	(199,557.35)
Retirement Contribution/ENT Contribution	2,996,553.00	3,103,573.62	107,020.62
Amount of Subtraction	6,533,206.00	6,839,783.97	(306,577.97)
<b>Calculation of Income Tax Article 21</b>			
Total Net Income	64,199,873.00	67,884,423.03	(3,684,550.03)
<b>Non-Taxable Income (PTKP)</b>			
Own Taxpayer	54,000,000.00	54,000,000.00	-
Additional Husband/Wife	4,500,000.00	-	4,500,000.00
Additional Dependents	13,500,000.00	-	13,500,000.00
Total PTKP	72,000,000.00	54,000,000.00	18,000,000.00
Taxable Income (PKP)	(7,800,127.00)	13,884,423.03	(21,684,550.03)
Full Round Down	36,613,000.00	13,884,000.00	
Income Tax Article 21 Payable	-	694,200.00	(694,200.00)
Article 21 Income Tax Has Been Withheld	-	-	-
Quantity (Less) More Cut	-	(694,200.00)	(694,200.00)

Source: Processed secondary data, Year 2020

Sumiyarti, is a permanent employee of the Semarang District Attorney's Office who serves as the Head of Personnel Affairs at the Semarang District Attorney's Office. Sumiyarti is a civil servant with position class III/D

and has the status of a taxpayer because he has met the subjective and objective requirements in accordance with the provisions of the legislation.

From the example of the comparison of the calculation of Income Tax (PPh) Article 21 for permanent employees on behalf of Sumiyarti table 6 there is a difference between the calculations made by the Semarang District Attorney's Office and the Taxation Law. The cause of the difference is due to an error in determining child support contained in the attachment to the SPT 1721-A2. In the attachment it is written that the child allowance is Rp. 1,126,524.00, while according to the Regulation of the Directorate General of Taxes Number PER-16/PJ/2016, the amount of child support is IDR 3,379,572.00 because the employee has the status of K/03. Errors also occur in determining the cost of office and pension contributions and PTKP. In attachment of SPT 1721-A2, office fees and pension contributions are Rp. 3,536,653.00 and Rp. 2,996,553.00 while according to the Taxation Law, office fees and pension contributions are Rp.

3,736.210.35 and Rp 3,103,573.62. For PTKP in written SPT 1721-A2 attachment amounting to Rp 72,000,000.00 but according to Regulation of the Directorate General of Taxes Number PER-16/PJ/2016, the amount PTKP is for individual taxpayers or themselves that is amounting to Rp. 54,000,000.00. This difference causes an undercut difference of Rp. 694,200.00.

From Comparison of the calculation of Income Tax (PPh) Article 21 For permanent employees at the Semarang District Attorney's Office in 2020, there is a difference in calculations between the Semarang District Attorney's Office and the Taxation Law. The following is recapitulation of Income Tax (PPh) Article 21 for permanent employees in 2020 carried out by the Semarang District Attorney's Office and Calculations According to the Taxation Law.

**Table 7**  
**Income Tax Recapitulation (PPh) Article 21 for Permanent Employees in 2020**

	Semarang District Attorney's Office (Rp)	Tax Law (Rp)	Difference (Rp)
Gross income	3,149,162,700,00	3,163.711,198,00	14,548,498,00
Income Tax Article 21 Payable	37,998,200,00	39,862,350,00	(1,864,150,00)
Income Tax Article 21 that has been Paid	37,998,200,00	37,998,200,00	-
Income Tax Article 21 (Less) Overpaid	-	(1,864,150,00)	(1,864,150,00)

Source: Processed secondary data, Year 2021

From the recapitulation of the calculation of Income Tax (PPh) Article 21 above, there is a difference in gross income between the Semarang District Attorney and the provisions of the Taxation Law of Rp. 14,548,498.00 which is caused by differences in status

determination, errors in determining child support, errors in determining office fees, errors in determining pension contributions and errors in determining PTKP. The amount of Income Tax (PPh) Article 21 owed according to the Semarang District Attorney's Office is

Rp. 37,998,200.00, but according to the provisions of Law Number 36 of 2008 it is Rp. 39,862,350.00 so that there is a difference in underpayment of Rp. 1,864,150. ,00.

### Payment of Income Tax (PPh) Article 21 for Permanent Employees at the Semarang District Attorney's Office in 2020

The Semarang District Prosecutor's Office has paid Article 21 Income Tax (PPh) through the Semarang II State Treasury Service

Office (KPPN). which previously made e-billing for the process of withholding and depositing Income Tax (PPh) Article 21. When complying with the Taxation Law, the Semarang District Attorney only provides a Tax Payment Letter (SSP) which has been validated as proof of payment of Article Income Tax (PPh) 21 for permanent employees at the Semarang District Attorney's Office.

The recapitulation of the payment of Income Tax (PPh) Article 21 for permanent employees of the Semarang District Attorney's Office in 2020 can be seen in the following table:

**Table 8**  
**Payment of Income Tax (PPh) Article 21 of 2020**

No	Month	Income Tax Payment Description Article 21	Paid Article 21 Income Tax (SSP) on monthly income (Rp)	Payment date
1	January	January 2020 Parent Salary	1,866,304.00	12 December 2019
2	February	Parent Salary February 2020	1,866,304.00	02 January 2020
3	March	Parent Salary March 2020	1,905,363.00	05 February 2020
4	April	Parent Salary April 2020	1,797,897.00	03 March 2020
		Parent Salary May 2020	1,797,897.00	01 April 2020
5	May	May 2020 Holiday Allowance	8,199,852.00	May 13, 2020
		Salary Follow Up May 2020	70,841.00	April 20, 2020
		Salary Follow Up May 2020	112,987.00	28 April 2020
6	June	Parent Salary June 2020	1,981,725.00	28 April 2020
7	July	Parent Salary July 2020	1,981,729.00	02 June 2020
		Main Salary August 2020	1,903,979.00	August 10, 2020
		13th Salary of 2020	7,784,464.00	August 10, 2020
8	August	Shortage of Salary April to July 2020	166.300.00	12 August 2020
		The 13th salary follow-up in 2020	443,354.00	24 August 2020
		Additional Salary August 2020	141,695.00	July 16, 2020
9	September	Parent Salary September 2020	1,926,983.00	29 July 2020
		September 2020 Supplementary Salary	138.108.00	26 August 2020
10	October	Parent Salary October 2020	2,065,091.00	27 August 2020
11	November	Parent Salary November 2020	2,065,091.00	28 September 2020

12	December	Parent Salary December 2020	3,753,620.00	02 November 2020
		Lack of Salary from October to November 2020	69,400,000	November 10, 2020

Source: Processed Secondary Data, Year 2021

From Table 8, it can be seen that the Semarang District Attorney's Office has carried out the payment of Income Tax (PPh) Article 21, but has not fully complied with the time specified in the Regulation of the Directorate General of Taxes Number PER-16/PJ/2016, namely tax payments are made no later than 10 (ten) days after the end of the tax period. The appropriate date of payment of Income Tax (PPh) Article 21 is in August for payment of August main salary, 13th salary, 13th salary follow-up, and salary shortage from April to July 2020, while for other months other than August, the date of payment of Income Tax (PPh) Article 21 is still not appropriate because the payment date listed has not yet entered the relevant tax period.

#### **Income Tax Reporting (PPh) Article 21 for Permanent Employees at the Semarang Regency District Attorney**

The Semarang District Attorney's Office has reported Article 21 Income Tax (PPh) for its permanent employees. However, as of 2019, the Semarang District Attorney's Office has not reported Article 21 Income Tax (PPh) for its permanent employees because the Article 21 Income Tax (PPh) reporting is carried out through a third party, namely the Semarang II State Treasury Service Office (KPPN) which represents the District Attorney's Office. Semarang in reporting Income Tax (PPh) Article 21, so that the Semarang District Prosecutor's Office immediately receives a net salary that has been deducted by Article 21 Income Tax (PPh).

#### **CONCLUSION**

Based on the description of the discussion regarding the calculation, payment and reporting of Income Tax (PPh) Article 21 for permanent employees at the Semarang District Attorney's Office in 2020 that has been carried out, the following conclusions can be drawn:

1. The result of the calculation of Income Tax (PPh) Article 21 for permanent employees according to the Semarang District Attorney is Rp. 37,998,200.00 while the calculation of Income Tax (PPh) Article 21 for permanent employees according to the provisions of Law Number 36 of 2008 is Rp. 39,862,350.00 so that there is a difference of underpayment of Rp. 1,864,150.00. The payment of Income Tax (PPh) Article 21 for permanent employees at the Semarang District Attorney's Office has not been fully carried out on time before maturity, which is a maximum of 10 (ten) days after the tax period ends. For the 2019 tax period,
2. The process of calculating, paying and reporting Income Tax (PPh) Article 21 for permanent employees at the Semarang District Attorney's Office is not fully in accordance with the Taxation Regulations, namely Law Number 36 of 2008 and Regulation of the Directorate General of Taxes Number PER-16/PJ/2016. These discrepancies include the untruth in determining employee status, where there are employees whose actual status is married and has dependents, but on form 1721-A2 it is stated that they are not married and have no dependents. This causes errors in determining gross income, child support, office fees, pension



contributions and non-taxable income (PTKP).

## SUGGESTION

Based on the conclusions that have been conveyed previously, the suggestions that can be given regarding the calculation, payment and reporting of Income Tax (PPh) Article 21 for permanent employees at the Semarang Regency District Attorney are as follows:

1. The Semarang District Prosecutor's Office which deducts Income Tax (PPh) through a third party, namely the State Treasury Service Office (KPPN) Semarang II, should continue to update within a certain period of time regarding information related to its employees so that in the future there will be no errors in calculations, payments and reporting of Income Tax (PPh) Article 21.
2. For further researchers, hopefully this research can be used as a reference for future research and can help the wider community, especially taxpayers.

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