



Analysis of calculations, deductions, deposits and reporting income tax (PPh) article 21 for employees at CV. Putra Jaya

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Article Info	ABSTRACT
<p>Article history:</p> <p>Received May 30, 2024 Revised Jun 10, 2024 Accepted Jun 29, 2024</p> <hr/> <p>Keywords:</p> <p>Calculation; Cutting; Deposit; Reporting Income Tax Article 21.</p>	<p>Income Tax Article 21 or what can be called Income Tax Article 21 is a tax on income in the form of salary, wages, honorarium, allowances and other payments in any name and in any form in connection with work or position, services and activities carried out by individuals subject to domestic taxation. . The purpose of this research is to determine the process of calculating, withholding, depositing and reporting Income Tax Article 21 for CV employees. Putra Jaya with reference to the provisions of PMK 168 of 2023 concerning instructions for implementing tax deductions on income in connection with work, services or personal activities. This research uses a descriptive method with a quantitative and qualitative approach. The research results show that the calculation of deductions, deposits and reporting of PPh Article 21 for employees has been implemented by CV. Putra Jaya is in accordance with PMK 168 of 2023.</p> <p style="text-align: right;"><i>This is an open access article under the CC BY-NC license.</i></p>



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1. INTRODUCTION

Every developing and advanced country carries out development in accordance with its objectives and continues to be sustainable. Indonesia is a developing country that continuously strives for development in all fields by involving all its potential and abilities in order to create a just and prosperous society in all walks of life without exception. Building requires large costs, so the government is trying to maximize all the potential of the state's own financing sources which are taken from tax revenues.

Revenue from taxes is a real contribution from the community in supporting the financing of government administration. As the most important state revenue, the Indonesian people must understand and understand how to calculate and pay taxes, so it is appropriate that in order to avoid irregularities in tax payments, the government issues regulations in the form of a Taxation Law. This law regulates matters relating to taxpayers, tax subjects, tax objects and tax calculation procedures. From here the active role of the community in fulfilling tax obligations and accompanied by the active role of the tax authorities (government) to carry out a tax collection system in accordance with applicable regulations is very necessary.

Based on (Mujiyati, 2010), in general there are three taxation systems in Indonesia, namely the official assessment system, self-assessment system, and with holding system. The implementation of the government's official assessment system plays a major role in the success of tax collection, the tax

authorities actively search for and determine the amount of tax owed by taxpayers. For the self-assessment system, taxpayers are given full authority and trust to carry out their obligations accordingly regulations that apply from calculating to reporting the tax owed. This self-assessment system depends on the compliance and integrity of taxpayers as well as the capacity of tax authorities to carry out effective supervision and audits, so support from the government is needed in increasing financial literacy and raising awareness and providing tax education to the public (Hudan, 2024). Meanwhile, the withholding system is the tax collection authority given to third parties to carry out tax obligations in accordance with applicable regulations. The existence of a taxation system implemented in Indonesia is the foundation for economic development and social welfare (Pajak.io, 2024).

The largest source of domestic tax is projected to come from non-oil and gas income tax, which includes Income Tax Article 21. The legal basis for calculating the latest PPh 21 is contained in Government Regulation (PP) No. 58 of 2023 concerning withholding rates for PPh Article 21 on income in connection with work, services or activities of individual taxpayers derived from Article 21 Paragraph 5 of Law no. 36 of 2008 concerning income tax. (Law, 2008). The existence of this new regulation is a form of simplification and simplification, calculations, deductions and administrative management that do not burden taxpayers to carry out their tax obligations correctly. So the calculation of income tax article 21 is simpler.

Income Tax (PPh) Article 21 is a tax on income in the form of Hajj, wages, honorarium, allowances and other payments in whatever name received or obtained by domestic Individual Taxpayers in connection with work or position, services and activities (Mujiyati and Aris, 2010:54) this is in line with the findings (Breunig, 2020)³ that taxpayers who have earned income must pay the same amount of tax based on the tax provisions in force. Income Tax Article 21 is a tax that is collected through a withholding system, namely involving a third party in accordance with the law who is given the authority to deduct Income Tax Article 21.

According to (Tilley, 2020) Income Tax is a relatively modern policy instrument. The imposition of PPh Article 21 is carried out by withholding income tax through withholding PPh Article 21. So as the party whose income tax is withheld by PPh Article 21, the party whose income is withheld from PPh Article 21 is entitled to receive Proof of Withholding PPh Article 21 from Withholding Income Tax Article 21. The PPh 21 Tax Withholder has the obligation to deposit Article 21 PPh to the Perception Bank or Post Office with a Tax Payment Letter (SSP) and report the Article 21 PPh Tax Withholder to the Tax Service Office using the Periodic Income Tax Article 21 SPT. If the company as a taxpayer does not manage the PPh Article 21 will properly give rise to tax sanctions. As income cutters, companies often make mistakes in calculating PPh Article 21 which can have fatal consequences because the company will make corrections to the Annual Income Tax SPT (PPh) which can then result in increasing the amount of tax owed, so for the shortfall in tax that must be paid, the Taxpayer will be subject to administrative sanctions. in the form of payment of interest of 2% per month on the amount of underpaid tax calculated from the end of submitting the Annual Tax Return until the date of payment in parts of the month (calculated in full 1 month).

This research takes the object at CV. Putra Jaya which operates in the Construction sector. CV. Putra Jaya is assisted on a daily basis by Permanent Employees and Non-Permanent Employees. This has an impact on the imposition of PPh Article 21 including the calculation, deposit and reporting processes. Based on the results of the initial assessment conducted by the researcher on CV. Putra Jaya, there are several problems found by researchers, namely that the taxation section when carrying out tax calculations often does not calculate based on new data. The tax department is also often busy with payroll issues (helping with the payment department) when payday arrives. So sometimes you forget the last period for depositing and reporting PPh Article 21 (because basically what is deposited and reported is based on income calculations).

Based on the background above, the researcher is interested in conducting research, the results of which are outlined with the title "Analysis of Calculation, Withholding, Depositing and Reporting Income Tax (PPh) Article 21 for Permanent Employees at CV. Putra Jaya". The aim of this

research is to determine the process of calculating, withholding, depositing, reporting and what occurs in the management of Article 21 Income Tax on Permanent Employees of CV. Putra Jaya. Expected results! This research can be used as input in implementing the system for calculating, withholding, depositing and reporting income tax article 21 for employees in accordance with the policies and laws in force in Indonesia, later it can also be used as consideration for evaluating tax policies that have been implemented by CV. Putra Jaya, especially income tax article 21 for employees. Also as a means of reference and reference for conducting other similar research, as well as evidence related to the implementation of tax policies, especially research regarding income tax article 21.

2. RESEARCH METHOD

Law Regulation no. 16 of 2009 article 1 paragraph 1 defines tax as a mandatory contribution to the state owed by an individual or entity that is coercive in accordance with the law without receiving direct compensation and is used for state needs for the prosperity of the people. Mardiasmo (2009:1) explains that taxes are people's contributions to the State treasury based on the law (can be enforced) without receiving reciprocal services (contra-performance) which can be directly demonstrated and used to pay for public expenses. In line with P.J.A Adriani in Waluyo (2011:2) tax is a contribution to the State that is forced and owed and must be paid according to regulations without receiving compensation, it is directly appointed and used to finance general expenses related to the administration of government.

Latest guidelines for Minister of Finance Regulation (PMK) no. 168 of 2023 concerning instructions for implementing tax deductions on income in connection with work, services or personal activities. PMK No. 168 of 2023 summarizes the calculation stages which are formulated in the form of effective rates. So there are no new taxes or additional burdens related to the imposition of PPh on individual taxpayers.

Calculation of Income Tax Article 21 for permanent employees is regulated in PP 58/2023, specifically PMK 168/2023 Article 15 paragraph (1) and paragraph (2) focuses more on the rates of Article 17 of the Income Tax Law which are used for calculating Income Tax Article 21 in the last tax period. This applies to retirees, employees who quit in the middle of the year. The basic tax imposition and withholding (DPP) for PPh Article 21 effective monthly rate is used for each tax period, while the progressive rate is applied to the last tax period for employees who resign. Calculation of PPh article 21 for non-permanent employees if the average daily income is up to Rp. 2,500,000 calculated using the effective daily rate, if more than Rp. 2,500,000,- PPh article 21 payable is calculated using the rate of article 17 of the Income Tax Law multiplied by a rate of 50% of the total daily gross income or the average daily gross income. For non-permanent employees who receive monthly income, the monthly effective rate is multiplied by gross income in the relevant tax period.

Article 21 Income Tax deductions in connection with work, services and activities are subject to individual taxpayers including: permanent employees, retirees, members of the board of commissioners or supervisory board who receive irregular compensation, temporary employees, non-employees (exempt experts, performers and artists, participants in activities/competitions/meetings/education, retirees who are still employees, former employees. Withholding of Income Tax Article 21 is carried out every tax period, namely no later than the end of the month. proof of Article 21 Income Tax withholding is still made even though the income is subject to a 0% rate.

Based on previous researchers Solihin (2019). TEDC Bandung Polytechnic, Analysis of Calculation and Payment and Reporting of Income Tax Article 21 for Permanent Employees and Lecturers for 2016-2017 at TEDC Bandung Polytechnic. The aim of this research is to analyze the calculation, deposit and reporting of Income Tax Article 21 for employees and permanent lecturers for 2016-2017 at TEDC Polytechnic in accordance with applicable laws. The method used is descriptive analysis method with a qualitative approach. The equation is conducting research regarding the calculation, deposit and reporting of PPh Article 21 on permanent employees. The difference is that this research does not use a research object, namely it does not use PTKP, while the similarity lies in

the research objective, namely to find out whether tax calculations and reporting are in accordance with applicable laws..

Regarding the breadth of the scope of the problem, the researcher defines the problem, namely covering calculations, withholding reporting and depositing Article 21 income tax (PPh) on permanent employees at CV. Putra Jaya does not yet have complete accounting of supporting data in calculating income tax article 21. Based on the explanation above, the framework for this research is as follows:

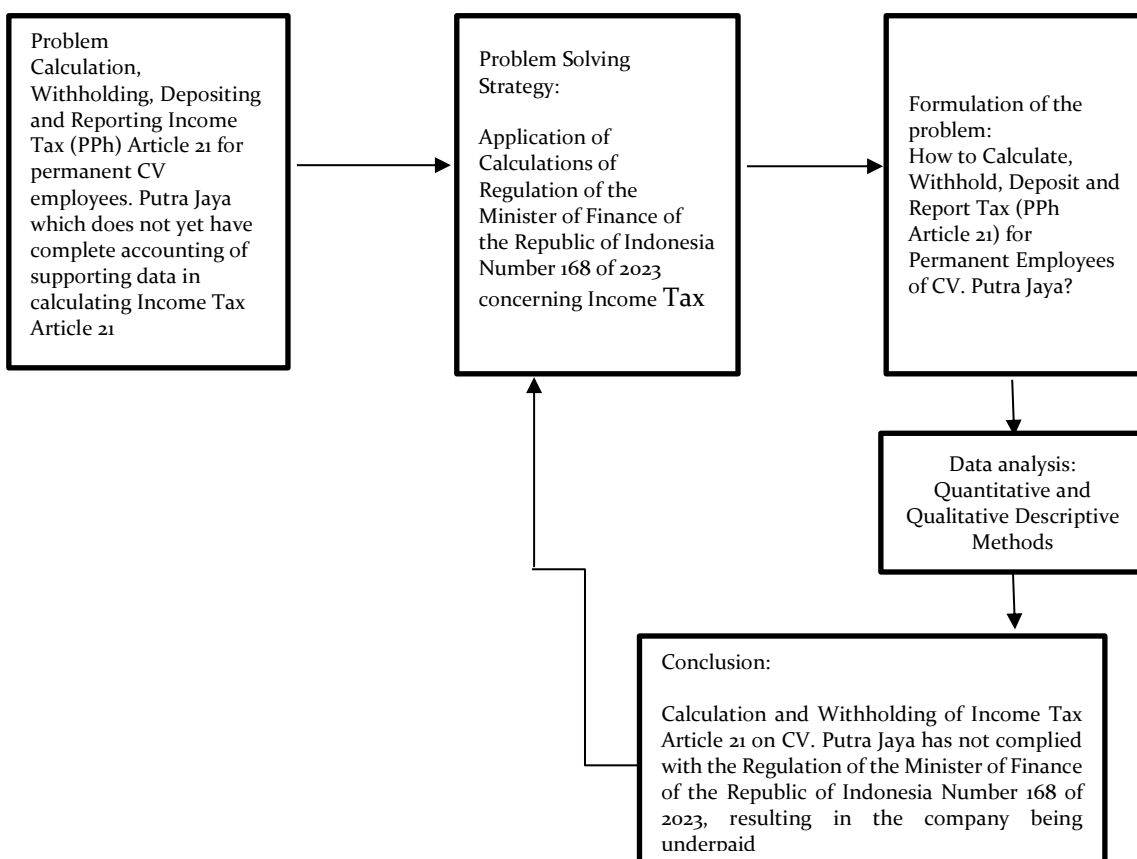


Figure 1. Framework for Thinking
Source: processed by researcher

The type of research method chosen is descriptive quantitative and qualitative. According to Zulaikha (2012:3) quantitative descriptive analysis is used to provide a useful description of data and also organize it into a form that is ready for analysis. According to Puspita (2011:13), Qualitative Descriptive Analysis is a research procedure that produces descriptive data in the form of written or spoken words from the people or behavior being observed. Research data was analyzed and tested using descriptive analysis. Research data analysis was carried out in the following ways, namely (1) Collecting employee salary data for 2019, especially employee salaries and calculating the total employee salary from overtime wages, attendance allowances, meal allowances, transport allowances, position allowances. (2) Carry out withholding analysis, report PPh Article 21 on employee salaries by comparing resultscalculations carried out by the company with PMK Number 168 of 2023, (3). Answering the formulation of problems that occur in calculating, withholding, reporting PPh Article 21 on employee salaries carried out with the company based on PMK Number 168 of 2023, (4) Concluding research results.

The location of this research is at CV. Putra Jaya's address is at Perum Tlogorejo Residence Lamongan. Data sources use primary data and secondary data, according to Suliyanto (2006:131). Primary data is data collected by researchers directly from the first source in the form of interviews with permanent CV employees. Putra Jaya. Meanwhile, secondary data according to Suliyanto (2006:131) is data published or used by organizations that are not processors, namely in the form of official documents, books, research results and other data related to the calculation of income tax (PPH) 21. Techniques data collection by direct observation on CV. Putra Jaya by collecting salary data for permanent employees, direct interviews with permanent employees of CV. Putra Jaya, Literature Study by studying theoretical and other references related to values, culture and norms that develop in the social situation studied (Sugiyono, 2012:21).

3. RESULTS AND DISCUSSIONS

Results

Company overview

CV. Putra Jaya was founded on September 7, 1993 through a deed from Notary Dotty Joedowati, SH. First time CV. Putra Jaya is located at Jl Merpati No. 95 Lamongan. When this company was founded, it was led by Mrs. Emmi Kustiyah as Director and Mr. Totok Dwi Tarjono as Deputy Director. Apart from that, there are Mr. Suwojo and Mr. Gatot Siswo Kuncoro as Commanders (Penserodiam).

CV. Putra Jaya is a Business Entity which operates in the Engineering Sector, namely as a building contractor (contractor) including architecture, planning, supervision, maintenance, rehabilitation/maintenance and implementation of the construction of various buildings including houses, roads, bridges, irrigation, docks - docks, electrical, water and gas installations, as well as other general civil engineering work.

On July 7 2014 there was a change in leadership at the company. Mrs. Emmi Kustiyah and Mr. Totok Dwi Tarjono resigned as Director and Deputy Director, replaced by Mr. Qosim. Meanwhile, Mr. Suwojo and Mr. Gatot Siswo Kuncoro resigned as Commanders (Penserodiam) and were replaced by Mr. Kasan Anwar. This change was confirmed by Notary Rakhmat Trismiyanto, SH. Information related to CV taxation. Putra Jaya was registered with the Director General of Taxes through KPP Pratama Lamongan on July 16 2014 and was confirmed as a Taxable Entrepreneur on January 23 2015. The transfer of Company Leadership resulted in a change of office address located at Tlogorejo Residence Housing Block A-01, for administration on Jalan Made Rejo No. 5 Lamongan.

Elements of Income and Deductions

Based on interviews conducted by researchers, data that can be taken is only part of the employee salary list, salary list recap and SSP PPh Article 21 in January – December 2022. In calculating and withholding Article 21 Income Tax for Permanent Employees, the researcher collected data regarding permanent employees whose income is above PTKP and the type of income received by CV employees. Putra Jaya among them:

Table 1. Permanent Employee Data CV. Putra Jaya

No.	Required data	Information
1.	Data Regarding Permanent Employees	74 Employee Benefits
2.	Income Type	Basic Salary, Attendance Allowance, Meal Allowance, Transport Allowance, Position Allowance, Overtime Pay Position Fee 5% of Gross Income received by Permanent Employees. The maximum is IDR. 6,000,000.- a year or Rp. 500,000.- a month Non-Taxable Income includes:
3.	Types of Deduction	<ul style="list-style-type: none"> ➢ Private WP Rp. 54,000,000.- ➢ Additional for Married Taxpayers Rp. 4,500,000.- ➢ Additional for wives whose combined income is IDR. 4,500,000.- ➢ Additional for each family member, a maximum of 3 people, is IDR. 4,500,000

Source: CV. Putra Jaya

Data Analysis

The research data used in this research is salary calculation data for permanent employees in 2019 at CV. Putra Jaya with attached data. Below is a list of permanent employees whose net income exceeds PTKP.

Table 2. PPh 21 Permanent Employees 2022 CV. Putra Jaya

No. Office	Name	Status	Income Tax Article 21 is paid	
			Gross Salary	Income Tax
1	Tn. S	K/1	Rp. 132.501.000	Rp. 4.750.150
2	Tn. E	K/o	Rp. 68.789.200	Rp. 342.450
3	Ny. D	TK	Rp. 79.480.100	Rp. 1.075.300

Source: CV. Putra Jaya

The following is an explanation regarding the calculation of Income Tax Article 21 for the year 2022 carried out by CV. Putra Jaya with Researchers:

Mr. S is a permanent employee with a NPWP with K/1 status starting work April 1 2022 at CV. Putra Jaya as Production Manager earns a yearly income of Rp. 123,294,000 and receive allowances such as an attendance allowance of Rp. 375,000 a month, food allowance of Rp. 180,000 a month, transport allowance of Rp. 400,000,- a month and a position allowance of Rp. 230,000,- a month and a bonus in lieu of overtime pay of Rp. 150,000,- a month which is paid at the end of the month.

Calculation of Income Tax Article 21 according to CV. Putra Jaya

Calculation of Income Tax Article 21 according to CV. Putra Jaya (1 April – 31 Dec) Gross Income

Wages	Rp. 92.470.500,-
Attendance Allowance	Rp. 3.375.000,-
Meal allowances	Rp. 1.620.000,-
Transport Allowance	Rp. 3.600.000,-
Positional allowance	<u>Rp. 2.070.000,-</u>
Gross income	Rp. 103.135.500,-
Wages	<u>(Rp. 4.500.000,-)</u>
Net Income	Rp. 98.635.500,-
PTKP (K/1)	<u>Rp. 63.000.000,-</u>
PKP	Rp. 35.635.500,-
PPH 21 is payable in 2022	
5 % x Rp. 35.635.500,-	Rp. 1.781.775,-
PPH 21 is payable per month	Rp. 148.481,-

Calculation of Income Tax Article 21 according to researchers:

Gross income	
Wages	Rp. 92.470.500,-
Attendance Allowance	Rp. 3.375.000,-
Meal allowances	Rp. 1.620.000,-
Transport Allowance	Rp. 3.600.000,-
Positional allowance	<u>Rp. 2.070.000,-</u>
Gross income	Rp. 103.135.500,-
Position allowance	<u>(Rp. 4.500.000,-)</u>
Net Income	Rp. 98.635.500,-
PTKP (K/1)	<u>Rp. 63.000.000,-</u>
PKP	Rp. 35.635.500,-

PPH 21 is payable in 2022

5 % x Rp. 35.635.500,-	Rp. 1.781.775,-
PPH 21 Payable Monthly	Rp. 148.481,-

Withholding Income Tax Article 21

Article 21 Income Tax deduction on Mr. S which is cut by CV. Putra Jaya by providing Proof of Tax Withholding Form 1721.

According to the researcher, based on PMK Number 168 of 2023, deduct PPh Article 21 in accordance with the provisions of the applicable PPh rates and make Tax Withholding Proof Form 1721-A1 Pph Article 21 via the e-SPT PPh Article 21 application.

Payment of Income Tax Article 21

According to CV. Putra Jaya

After cutting Mr. S that CV. Putra Jaya makes tax deposits by creating a billing code in the E-Billing system then making payments every 9th of the following month to one of the Regional Banks in Lamongan.

According to researchers based on PMK Number 168 of 2023

The payment of PPh Article 21 which has been deducted must first create a billing code. Then make payments using the billing code which can be paid to one of the Regional Banks or Post Offices. Deposits are made no later than the 10th of the following month.

Reporting Income Tax Article 21

According to CV. Putra Jaya

PPh Article 21 reporting system for Mr. S by using e-SPT which can be accessed via djponline.pajak.go.id every 20th of the following month.

According to researchers based on PMK Number 168 of 2023

Reporting PPh Article 21 using the e-SPT PPh application via djponline.pajak.go.id with the deadline for reporting PPh Article 21 is every 20th of the following month.

Mr E is a permanent employee with a NPWP with K/o status working at CV. Putra Jaya as HRD earns a yearly income of Rp. 56,513,200,- and receive allowances such as an attendance allowance of Rp. 375,000,- a month, food allowance of Rp. 180,000,- a month, transport allowance of Rp. 400,000,- a month and a position allowance of Rp. 230,000,- a month and a bonus in lieu of overtime pay of Rp. 150,000,- a month which is paid at the end of the month.

Calculation of Income Tax Article 21 according to CV. Putra Jaya

Gross income

Wages	Rp. 56.513.200,-
Attendance Allowance	Rp. 4.500.000,-
Meal Allowances	Rp. 2.160.000,-
Transport Allowance	Rp. 4.800.000,-
Positional Allowance	Rp. 2.760.000,-
Gross Income	Rp. 70.733.200,-
Position Allowance	(Rp. 3.439.460,-)
Net Income	Rp. 67.293.740,-
PTKP (K/o)	(Rp. 58.500.000,-)
PKP	Rp. 8.793.740,-
PPH 21 Due in 2022	Rp. 439.687,-

PPH 21 Payable per month Rp. 36.641,-

Calculation of Income Tax Article 21 according to researchers:

Wages	Rp. 56.513.200,-
Attendance Allowance	Rp. 4.500.000,-
Meal Allowances	Rp. 2.160.000,-
Transport Allowance	Rp. 4.800.000,-
Positional Allowance	Rp. 2.760.000,-
Gross income	Rp. 70.733.200,-
Position Allowance	(Rp. 3.439.460,-)
Net Income	Rp. 67.293.740,-
PTKP (K/o)	(Rp. 58.500.000,-)
PKP	Rp. 8.793.740,-
PPH 21 Due in 2022	Rp. 439.687,-
PPH 21 Payable Monthly	Rp. 36.641,-

Withholding Income Tax Article 21

According to CV. Putra Jaya

Article 21 Income Tax deduction on Mr. E which is cut by CV. Putra Jaya by providing Tax Withholding Proof Form 1721-A1.

According to researchers based on PMK Number 168 of 2023

Carry out withholding of PPh Article 21 in accordance with the applicable PPh rate provisions and create Tax Withholding Proof Form 1721-A1 PPh Article 21 via the e-SPT PPh Article 21 application.

Payment of Income Tax Article 21

According to CV. Putra Jaya

After cutting Mr. E that CV. Putra Jaya has made tax deposits by creating a billing code in the E-Billing system then making payments every 9th of the following month to one of the Regional Banks in Lamongan.

According to PMK Researchers Number 168 of 2023

The payment of PPh Article 21 which has been deducted must first create a billing code. Then make payments using the billing code which can be paid to one of the Regional Banks or Post Offices. Deposits are made no later than the 10th of the following month.

Reporting Income Tax Article 21

According to CV. Putra Jaya

PPh Article 21 reporting system for Mr. E by using e-SPT which is accessed via djponline.pajak.go.id every 20th of the following month.

According to researchers based on PMK Number 168 of 2022

Report PPh Article 21 using the e-SPT PPh application via djponline.pajak.go.id with the deadline for reporting PPh Article 21 which is every 20th of the following month.

Mrs. D is a permanent employee with a NPWP with TK status working at CV. Putra Jaya as QC Staff and earns a yearly income of Rp. 54,000,000 and receive allowances such as an attendance allowance of Rp. 375,000 a month, food allowance of Rp. 180,000 a month, transport allowance of Rp.

400,000 a month, and a position allowance of Rp. 230,000 a month and a bonus in lieu of overtime pay of IDR. 150,000 a month paid at the end of the month.

Calculation of Income Tax Article 21 according to CV. Putra Jaya:

Gross Income	
Wages	Rp. 54.000.000,-
Attendance Allowance	Rp. 4.500.000,-
Meal allowances	Rp. 216.000,-
Transport Allowance	Rp. 4.800.000,-
Positional allowance	Rp. 2.760.000,-
Gross income	Rp. 68.220.000,-
Position allowance	(Rp. 3.974.005,-)
Net Income	Rp. 64.245.995,-
PTKP (K/o)	(Rp. 54.000.000,-)
PKP	Rp. 10.245.995,-
PPH 21 Due in 2022	Rp. 512.300,-
PPH 21 Payable Monthly	Rp. 42.692,-

Calculation of Income Tax Article 21 according to researchers:

Gross income	
Wages	Rp. 54.000.000,-
Attendance Allowance	Rp. 4.500.000,-
Meal Allowances	Rp. 216.000,-
Transport Allowance	Rp. 4.800.000,-
Positional allowance	Rp. 2.760.000,-
Gross income	Rp. 68.220.000,-
Position Allowance	(Rp. 3.974.005,-)
Net Income	Rp. 64.245.995,-
PTKP (K/o)	(Rp. 54.000.000,-)
PKP	Rp. 10.245.995,-
PPH 21 Due in 2022	Rp. 512.300,-
PPH 21 Payable Monthly	Rp. 42.692,-

Withholding Income Tax Article 21

According to CV. Putra Jaya

Income Tax Article 21 withholding from Mrs. D which is cut by CV. Putra Jaya by providing proof of tax withholding form 1721-A1.

According to researchers based on PMK Number 168 of 2023

Withholding of PPh Article 21 is carried out in accordance with the applicable PPh tariff provisions and making proof of tax withholding form 1721-A1 PPh Article 21 via the e-SPT PPh Article 21 application.

Payment of Income Tax Article 21

According to CV. Putra Jaya

After cutting Mrs D, CV. Putra Jaya makes tax deposits by creating a billing code in the E-Billing system then making payments every 9th of the following month to one of the Regional Banks in Lamongan.

According to researchers based on PMK Number 168 of 2023

For the payment of PPh Article 21 which has been deducted, a billing code must first be made, then payment will be made using the billing code reference which can be paid to one of the Regional Banks or Post Offices. Deposits are made no later than the 10th of the following month.

Reporting PPH Article 21

According to CV. Putra Jaya

PPh Article 21 reporting system for Mrs. D by using e-SPT which can be accessed via djponline.pajak.go.id every 20th of the following month.

According to researchers based on PMK Number 168 of 2023

Reporting PPh Article 21 using the e-SPT PPh application via djponline.pajak.go.id with the deadline for reporting PPh Article 21 being the 20th of the following month.

Discussion

From the results of the data analysis above, it can be concluded that: a) Calculation of Income Tax Article 21 carried out by CV. Putra Jaya is in accordance with the Regulation of the Minister of Finance of the Republic of Indonesia (PMK) Number 168 of 2023. In the procedure for applying the calculation of Income Tax Article 21 to the income of permanent employees, there is no difference between the amount of the PPh Article 21 calculation payable according to CV. Putra Jaya with the amount of PPh Article 21 payable according to the researcher with reference to PMK Number 168 of 2023. From the calculation above there are no errors where in the calculation of PPh Article 21 the overtime wages calculated while the calculation is different from the calculation carried out by the researcher are in accordance with the Regulations Minister of Finance of the Republic of Indonesia Number 168 of 2023; b) Article 21 Income Tax deductions for permanent employees carried out by CV. Putra Jaya is in accordance with PMK Number 168 of 2023, where CV. Putra Jaya as a Tax Withholder is required to deduct PPh Article 21 in accordance with the rates based on PMK Number 168 of 2023. Then make proof of withholding via the e-SPT PPh Article 21 application; c) Payment of PPh Article 21 to permanent employees carried out by CV. Putra Jaya is in accordance with PMK Number 168 of 2023. After making deductions using a Tax Payment Letter, then make payments before the 10th of the following month to one of the Regional Banks in Lamongan; d) Reporting of Income Tax Article 21 carried out by CV. Putra Jaya is in accordance with PMK Number 168 of 2023, by reporting using a Tax Return (SPT) with a deadline for submitting the SPT no later than the 20th after the end of the Tax period. Annual SPT is submitted no later than the end of March of the following year, using E-Filing.

4. CONCLUSION

Based on the description and discussion previously presented, the researcher can conclude that the calculation of PPh Article 21 on CV. Putra Jaya is in accordance with the Regulation of the Minister of Finance of the Republic of Indonesia Number 168 of 2023 so that it does not result in the company being underpaid. From the results of the analysis on CV. Putra Jaya did not have any disputes over the calculation data regarding overtime wages which were not included in the annual net calculation object. According to PMK Number 168 of 2023, overtime wages are not included in the income calculation object. Process of Withholding, Reporting and Depositing Income Tax Article 21 carried out by CV. Putra Jaya has done it well and correctly.

Researcher's suggestions for the future CV. Putra Jaya created a list of supporting data for calculations for PPh Article 21 so that it is more in line with PMK Number 168 of 2023, so that it does not result in companies being underpaid, compliance with Tax Regulations is further improved to avoid errors and tax sanctions, and for future researchers it is hoped that able to obtain more detailed and complete data.

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