

Analysis of Calculations, Withholding, Recording and Reporting of Income Tax Article 21

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ABSTRACT

The research aims to analyze the Analysis of Calculation, Withholding, Recording and Reporting of Article 21 Income Tax at PT. Timah Tbk (Persero) Bangka Belitung. This study uses a qualitative approach that is descriptive for analysis purposes. The data collection techniques in this study used documentation, interviews, FGDs and sound recordings. The results of the research show that PT. Timah Tbk (Persero) Bangka Belitung calculation, deduction, recording and reporting of Income Tax Article 21 on employee salaries is in accordance with tax laws and regulations No. 36 of 2008 concerning income tax and delays in paying tax payable which will cause losses to employees, companies and the state, Minister of Finance Regulation no. 101/PMK/010/2016 PT. Timah Tbk (Persero) Bangka Belitung has followed the PTKP changes for the July to December tax period so that employees of the tax section must make corrections to Article 21 Periodic Income Tax Returns for the January to June 2016 tax period which have been calculated, deposited and reported using the old PTKP. If the employee in the tax section has made the correction, of course there will be an overpayment of Article 21 Income Tax. The overpayment arising from the new PTKP adjustment can be compensated for the July to December 2016 tax period until the overpaid amount is exhausted.

Keywords: Taxes; PPH Article 21; Individual Taxpay

INTRODUCTION

Taxes are mandatory contributions from the public to the state that can be imposed without direct contrainterpretation. Taxes are needed in routine financing and development financing, namely in the preparation of the state budget (APBN). Therefore, the determination of taxation based on fairness and equity, especially direct taxes as a source of state revenue, is one of the most appropriate supporters in solving the problem of state financing.

Taxation is always refined in line with economic and social developments. Changes are always made to adjust existing conditions, therefore tax regulations have changed efforts from the government to better provide justice and improve services to taxpayers and to create more legal certainty. Tax regulations have changed from time to time, one of which is the Income Tax Law, the above changes are one of the income taxes 21, which is one of the direct taxes levied by the central government or is a state tax derived from people's income.

Therefore, the government issued Income Tax Law Number 7 of 1983 and Law Number 7 of 1991, and Law Number 10 of 1994, and as amended by Law Number 17 of 2000, then amended by Law Number 36 of 2008. Last amended by HPP Law No. 7 of 2021, it was passed by the Government together with the House of Representatives (DPR) on October 7, 2021.

Changes to the income tax law are carried out by adhering to the principles of taxation that are universally adhered to, namely justice, ease / efficiency of administration and productivity of state revenues and while maintaining a self-assessment system. This means that taxpayers are responsible for tax obligations according to the laws starting from the time of registration as a taxpayer to obtain a Taxpayer Identification Number (NPWP), calculate, deposit taxes owed and report to the Tax Service Office (KPP).

Mardiasmo (2011) stated, Self Assessment System is a tax collection system that gives authority to taxpayers to determine for themselves the amount of tax owed. This system contains the understanding that taxpayers are active and have the obligation to calculate, calculate, pay and report tax returns correctly, completely and on time.

The calculation, withholding, and reporting of Article 21 income tax applies to all agencies or companies that are obliged to fulfill their tax obligations correctly. Companies as tax cutters have a very big role for the government. In today's era, not a few companies make mistakes when calculating, withholding and paying taxes and are not in accordance with applicable regulations. So that the event can harm the country and even the company itself. Therefore, for the smooth cutting of taxes, good cooperation between the government and companies is needed.

PT TIMAH (Persero) Tbk is a producer and exporter of tin metal, and has an integrated tin mining business segment ranging from exploration, mining, processing to marketing activities. The scope of the Company's activities also includes mining, industry, trade, transportation and services, which are engaged in mining. Located on Jl. Jendral Sudirman No.51, Selindung Baru, Kec. Gabek, Bangka Regency, Bangka Belitung Islands. This company employs many employees whose class groups and job levels vary, including in determining the calculation of income tax in the form of employee salaries and wages. The calculation is carried out by the finance department assisted by the treasurer, the reporting section of PT. Timah Tbk (Persero) and Cooperates with KPP Pratama Pangkalpinang and KPP Bangka in carrying out the obligation to cut Article 21 income tax.

Data Table of Income Tax Article 21 and Net income for a year and income tax payable, or paid by PT. Timah Tbk (Persero) Year 2022

| Statu sWP | Net Income for a Year | Income Tax Payable | Income tax paid | Underpayment |
|-----------|-----------------------|--------------------|-----------------|--------------|
| TK/0 | 277.471.785 | 27.520.650 | (27.500.000) | 20.650 |
| TK/1 | 563.348.634 | 95.454.400 | (95.424.335) | 30.065 |
| TK/2 | 819.481.375 | 170.944.300 | (170.943.125) | 1.175 |
| K/0 | 394.338.827 | 52.959.500 | (52.958.250) | 1,250 |
| K/1 | 297.775.511 | 29.216.250 | (29.216.250) | - |
| K/2 | 549.487.277 | 89.496.750 | (89.496.750) | - |
| k/3 | 372.702.549 | 44.175.500 | (44.175.500) | - |

Source : PT. Timah Tbk (Persero) Bangka Belitung

Based on the table above, it is stated that companies that pay their employees are required to deduct, deposit and report Article 21 income tax on the income received by their employees every month through a Period Notification Letter (SPT). At the end of the year, the company recalculated the employee's Article 21 income tax and reported it in the year's tax return. In theory, the Annual Income Tax Return Article 21 is done correctly. However, if there is a significant difference, then this is an indication of an incorrect error in calculating, deducting, recording and depositing Article 21 income tax carried out every month.

However, there is still a mismatch or imbalance between the income tax owed and the income tax paid by employees. The company in calculating tax payments occurs the difference between the income tax payable and the income tax paid if the company payment or calculation is smaller than the tax calculation, then there is an underpayment.

Based on this description, researchers are interested in conducting research on the above problem with the title Analysis of Calculation, Deduction, Recording and Reporting of Article 21 Income Tax at PT. Timah Tbk (persero) Bangka Belitung.

LITERATURE REVIEW

Tax Definition

According to HPP Constitution No. 7 of 2021 concerning Harmonization of Supply Regulations, namely Mandatory contribution tax to the state owed by individuals or coercive entities based on the Law, with no direct compensation and used for state purposes for the greatest prosperity of the people.

According to (Suharyadi, 2018) that taxes are contributions to the state (which can be forced) owed by those who are obliged to them according to regulations with no regained, which can be directly appointed, and whose purpose is to finance public expenses related to the duty of the state to administer the government.

Division of Tax Law

Tax law is divided into two, namely material tax law and formal tax law with the renewal of tax law since early 1984. Material tax law and formal tax law are separate and regulated in separate laws.

a. Material tax law

Material tax law makes norms that explain the circumstances, deeds and legal events that must be taxed, who should be taxed, how much tax.

b. Formal tax law

Formal tax laws are regulations regarding the ways in which to carry out the above material laws into reality. This section of the law contains ways of administering the determination of a tax. control by the government over its operators, obligations of taxpayers (before and after receiving tax assessment letters), obligations of third parties, and procedures in its collection.

Tax Collection System

According to Mansury (2002: 7) can be detailed as follows:

a. Official Assessment system

Official Assessment system is a tax collection system where the authority to calculate the amount of tax owed by someone is in the tax apparatus, in this case WP is passive, waiting for the determination of the tax apparatus, new debts arise when there is a tax assessment letter from the tax apparatus.

b. Self Assessment System

Self Assessment System is a tax collection system where the authority to calculate the amount of tax payable lies with WP in this system WP must actively calculate, calculate, deposit and report their own taxes. The fiscus does not interfere in the calculation of the amount of calculated tax unless the taxpayer violates the rules.

c. Full self assessment system

Full self assessment system is a tax system where the authority to calculate the amount of tax owed by the WP lies with the WP itself in calculating, depositing and reporting its own taxes. The fiscus does not interfere in determining the amount of tax owed. As with any successful self-assessment system, tax recruitment depends a lot on the WP because the initiative of the activity, the dominant role is in the WP.

d. Semi Full self assessment system

Semi Full self assessment system is a mixed tax collection system between self assessment system and Official Assessment system. Performance is the result of work that can be achieved by a person or group of people in an organization, in accordance with their respective authorities and responsibilities in the context of efforts to achieve the goals of the organization concerned legally, no violate the law and are in accordance with morals and ethics.

Subject of Income Tax

According to Law No. 36 of 2008 the Subject of Income Tax is as follows:

1. Personal Tax Subject residing in Indonesia, an individual residing in Indonesia for more than 183 days within a period of 12 months, or an individual residing in Indonesia in a tax year and having the intention to reside in Indonesia.
2. The subject of inheritance tax has not been divided i.e. the inheritance of a person who is deceased and has not been divided but generates income, then the income is taxable.
3. Corporate tax subjects established or domiciled in Indonesia, except certain units of government entities that meet criteria such as: Its formation is based on the provisions of laws and regulations, Financing is sourced from the state budget or regional revenue and expenditure budget, The revenue is included in the budget of the central government or local government, and The books are checked by a functional supervisory apparatus country.
4. A Permanent Establishment (BUT) which is a business by a natural person who is not domiciled in Indonesia residing in Indonesia for 183 days within a twelve month

period, or an entity that is not established and domiciled in Indonesia, which conducting activities in Indonesia.

5. Tax Subjects are divided into domestic tax subjects and foreign tax subjects.

RESEARCH METHODS

This research is Qualitative approach that is descriptive for analytical purposes . Research conducted to find out the value of independent variables, either one variable or more without making comparisons or linking with other variables. This study analyzes and interprets how the application of accounting for the calculation, deduction, recording and reporting of Article 21 income tax at PT. Timah Tbk (Persero) Bangka Belitung with interview and documentation data collection techniques.

RESULTS OF RESEARCH AND DISCUSSION

PT TIMAH Tbk as of March 31, 2023 The Company has employed 4,537 permanent employees, and has 14 subsidiaries both directly and indirectly owned and has 129 Mining Business Licenses (IUP) covering an area of 473,401 ha with total tin ore resources of 1,043,633 tons and tin ore reserves of 415,359 tons.

1. Analysis of Calculation, Deduction, Recording and Reporting of Income Tax on employees of PT. Timah Tbk Bangka Belitung

Income Tax Table Article 21

| Statu sWP | Net Income for a Year | Income Tax Payable | Income Taxpaid | Underpay ment |
|-----------|-----------------------|--------------------|----------------|---------------|
| TK/0 | 277.471.785 | 27.520.650 | (27.500.000) | 20.650 |
| TK/1 | 563.348.634 | 95.454.400 | (95.424.335) | 30.065 |
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| K/0 | 394.338.827 | 52.959.500 | (52.958.250) | 1,250 |
| K/1 | 297.775.511 | 29.216.250 | (29.216.250) | - |
| K/2 | 549.487.277 | 89.496.750 | (89.496.750) | - |
| k/3 | 372.702.549 | 44.175.500 | (44.175.500) | - |

Calculation and withholding of income tax Article 21 at PT. Timah Tbk (Persero) Bangka Belitung with Tax Law No. 36 of 2008. Calculation of Article 21 income tax at PT. Timah Tbk (Persero) Bangka Belitung is carried out by subtracting gross income a year with position fees, BPJS contributions and pension contributions, gross income is obtained by adding up all additional results, namely salaries, income tax allowances, other benefits, and THR and Bonus money. And the factor of reducing Article 21 Income tax at PT. Timah Tbk (Persero) Bangka Belitung is a position fee of 5% of gross income by adding a maximum of Rp 6,000,000 a year or Rp 500,000 a month, BPJS contributions and pension contributions.

Furthermore, the amount of net income a month obtained by subtracting a month's gross income from the position fee and the mandatory contribution of the employee concerned through giving work to the pension fund whose establishment has been authorized by the Minister of Finance. After that, Income Kenak Pajak (PKP) is calculated as the basis for the rate of Article 17 of the Income Tax Law, which is the amount of net income for a year minus PTKP.

To find out how much a permanent employee's net income is a year, a month's net income is multiplied by 12 months. Then the net of employees a year is reduced by the

PTKP in accordance with the status and personal dependents of the permanent employee, it is known that PKP which is the basis for calculating Article 21 income tax multiplied by the rate of Article 17 of Law No. 36 of 2008 which has changed several times. After it is known that income tax is payable by applying the rate of Article 17 of the Income Tax Law to taxable income, then Article 21 monthly income tax is calculated which must be deducted and deposited into the state treasury.

PT. Timah Tbk (Persero) Bangka Belitung in reporting Article 21 income tax for its employees by attaching the tax return for the period of income tax article 21 and SSP that has been paid. Depositing Article 21 Income Tax is made after calculating Article 21 Income Tax on the salaries of all employees and is always deposited before the next 10 months through Bank Mandiri. PT. Timah Tbk (Persero) Bangka Belitung will be responsible for calculating the tax payable through the SPT Masa PPh 21. In making a tax return for the income tax period 21 PT. Timah Tbk (Persero) Bangka Belitung follows the regulations of the Directorate General of Taxes, the contents of the procedures for submitting and submitting tax returns for the PPh 21 period. SPT is no longer done through the SPT form in paper form (hardcopy) but to electronic form, namely e-SPT.

2. The Company's PTKP tariff is in accordance with the amendment of PMK No. 101/PMK.010/2016 effective from January 1, 2016.

Minister of Finance Regulation No. 101/PMK/010/2016 regarding applicable PTKP. PTKP which was originally IDR 36,000,000 a year for individual taxpayers rose to IDR 54,000,000 a year. So there are changes in the calculation of income tax payable related to changes in PTKP for the period of January to June. The government believes that the PTKP adjustment was made to maintain people's purchasing power.

In this case PMK 101/PMK.010/2016 it is said that the PTKP adjustment will take effect for the 2016 tax year. PT. Timah Tbk (Persero) Bangka Belitung uses the latest PTKP rate starting from the July 2016 tax period. After reporting the Annual Tax Return (SPT), some taxpayers find proof of receipt of the SPT report showing underpayment status. The following is a list of employees and the calculation of gross income of PT. Timah Tbk (Persero) Bangka Belitung.

Employee List Table

| NPWP Number | Name Employee | Position | Status | L/P |
|---------------|---------------|--------------------------|--------|-----|
| 88.747.533.3 | D | Assistant Manager | TK/0 | P |
| 59.295.034.9 | J | Assistant Vice President | TK/1 | L |
| 00.000.000.0 | S | Assistant Vice President | TK/2 | L |
| 98.220.214.5 | M | Manager | K/0 | L |
| 64.268.026.8 | D | Assistant Manager | K/1 | L |
| 59.294.900.2 | S | Assistant Vice President | K/2 | L |
| 47. 405.399.8 | L | Manager | K/3 | L |

The calculation of article 21 income tax that will be explained in this discussion is the calculation of article 21 income tax from regular income that will be deducted every year, the calculation of article 21 income tax on holiday allowances that will be deducted in July and the calculation of article 21 income tax on bonuses that will be deducted in December.

DISCUSSION

Analysis of Calculation, Deduction, Recording, Income Tax Article 21 at PT. Timah Tbk Bangka Belitung

Calculation of income tax article 21 at PT. Timah Tbk on the PTKP tariff used by the company in 2018, the PTKP tariff used by the company is the PTKP rate in 2013. At PT. Timah Tbk provides benefits to employees in the form of attendance allowances, meal allowances, transport allowances and position allowances. However, because the company still uses the PTKP tariff in 2013, the company overpaid, this is caused by a miscalculation that has an impact on the deduction and reporting of article 21 income tax of the company. If there has been an error in calculating, withholding and reporting income tax, it can harm the taxpayer itself, namely the company as a tax cutter.

PT. Timah Tbk (Persero) Bangka Belitung calculates, deducts, records and reports Article 21 income tax on employee salaries in accordance with tax laws and regulations No. 36 of 2008 concerning income tax. PT. Timah Tbk (Persero) Bangka Belitung already understands the Tax Law No. 36 of 2008 concerning income tax and is always up to date regarding the development of tax provisions No. 36 of 2008 concerning income tax applicable in Indonesia which often changes so as not to experience miscalculation, withholding and reporting of article 21 income tax. Late deposit of taxes owed that will cause losses to employees as well as the state.

The Company still uses the PTKP tariff in 2013 on the basis of the tariff stipulated in PMK Number 162 / PMK.011 / 2012 which is valid from January 1, 2013 to January 1, 2015 in line with the issuance of PMK Number 122 / PMK.010 / 2015 which regulates changes in PTKP tariffs. Then there was another change in the PTKP tariff in 2016 based on PMK Number 101 / PMK.010 / 2016 listed in this regulation is a tariff that is still valid today. The determination of PTKP rates used by companies should be 2018 based on PMK No. 101/PMK.010/2016 issued by the minister of finance. Meanwhile, the calculation method is described in detail through the Regulation of the Director General of Taxes No. PER-16/PJ/2016. In the calculation of article 21 income tax owed, companies do not include tax benefits that can be calculated in the calculation of corporate income tax, so that companies cannot save on corporate income tax payments owed. The absence of tax benefits by the company, from the employee's side, is not profitable in paying income tax.

Tax cutters' lack of understanding of the applicable regulatory system can lead to errors in calculating, reporting and depositing PPh 21. This can result in losses for companies, employees and especially for the government because it can result in the loss of potential government taxes. It is very important to review to what extent the implementation of the obligations and rights of tax deductors in the form of calculating tax, withholding tax, collecting tax or paying tax, then depositing tax and reporting tax and being accountable for it has been implemented in accordance with the applicable tax laws and regulations.

From the data above, it can be seen that there is an overpayment of PPh Article 21 for each permanent employee of PT. Timah Tbk due to the withholding of PPh Article 21 is not in accordance with taxation law where according to Law Number 36 of 2008 the income of permanent employees or retirees which is deducted from tax for each month is the amount of gross income after deducting the amount of office fees or pension costs. determined by the Regulation of the Minister of Finance, pension contributions and Non-Taxable Income, if there is an error in recognizing the PTKP status or there is a calculation error in withholding tax from income, it can be detrimental to the Taxpayer himself or the agency or foundation as a tax cutter in calculating the tax.

The company has implemented a policy of covering employee income tax by providing income tax benefits to employees. However, because the company provides tax benefits to employees only based on the income received by the employee each month, the company still needs to pay employee income tax (PPH) article 21 which is still overpaid due to the employee's income being calculated for a year and multiplied by the applicable tax rate. So at the end of the year, the company must make corrections, whether overpaid or underpaid and paid in the following year. So reporting PPh Article 21 to the company tax office is always late from the date according to Law no. 36 of 2008 where the payment of income tax article 21 for individual taxpayers is carried out before the 10th of the next tax period by paying the tax due on salaries/income obtained from the company.

Tax accounting records are carried out by companies using accounting formulated by IAI, simply by eliminating accounting principles that are not in accordance with tax regulations and replacing them with methods that comply with tax regulations. These differences are eliminated in a reconciliation process between commercial financial reports and tax provisions (IAI: 2012). If an error occurs in the calculation and deductions in the company's PPh Article 21, an error will occur in the recording, causing the nominal PPh Article 21 recorded by the company as a tax debt to not match the nominal in the calculation of PPh Article 21 in accordance with the provisions of the applicable Taxation Law.

Income Tax Payment Mechanism Article 21 for company employees PT. Timah Tbk (Persero) Bangka Belitung

Deposit Income Tax for employees using SSP (Tax Deposit Letter) where the function of SSP is as proof of tax payment if it has been authorized by an authorized payment receiving office official or if payment validation has been obtained. The CNS used consists of 5 duplicates:

- a. Sheet 1 for PT. Timah Tbk (persero) Bangka Belitung
- b. Sheet 2 for the Tax Service Office (KPP)
- c. Sheet 3 to be reported by PT. Timah Tbk (Persero) Bangka Belitung to the tax service office
- d. Sheet 4 for Bank Mandiri as a place to deposit Article 21 income tax

The place of payment and deposit of taxes is the Bank or Post Office appointed by the Minister of Finance. After making a payment at Bank Mandiri, then the taxpayer obtains proof of payment from Bank Mandiri in the form of a payment slip and has been validated with a State Revenue Transaction Number (NTPN) by the officer at the place of payment later. Income tax paid by PT. Timah Tbk (Persero) Bangka Belitung Reporting will be made to the Pangkal Pinang Primary Tax Service Office, namely:

- a. PT. Timah Tbk (Persero) Bangka Belitung calculates article 21 income tax (PPH) every month no later than the 10th of the following month after the tax period ends. Pihak PT. Timah Tbk (Persero) Bangka Belitung makes payments to the Post Office or Bank.
- b. Filing the Income Tax Period (PPH) Article 21 tax return no later than the 20th day after the tax period ends. PT Timah Tbk (Persero) Bangka Belitung submitted to the Pangkal Pinang Pratama Tax Service Office accompanied by SSP sheet 3.
- c. On March 31 of the following year or no later than 3 months after the tax year ends, PT. Timah Tbk (Persero) Bangka Belitung submits annual tax returns to the Pangkal Pinang Pratama Tax Service Office.
- d. The Pangkal Pinang Pratama Tax Service Office will check all completeness and correctness in filling out the Annual Tax Return submitted by PT. Timah Tbk (Persero) Bangka Belitung.

Factors that cause the Calculation, Deduction, and Recording of Article 21 Income Tax at PT. Timah Tbk underpaid or overpaid.

According to the results of the study, there are factors that cause differences in calculations are as follows:

- a. The calculation of Article 21 income tax carried out by the company occurs in differences due to the calculation of Article 21 income tax more than once. this causes the net income reduced by PTKP to be incorrect. This provision has been regulated in the tax law through the Regulation of the Director General of Taxes No. PER-16 / PJ / 2016. which should be the company's reference in calculating Article 21 income tax.
- b. The occurrence of errors in calculations, deductions and records in the company is mainly caused by calculations made by the company more than once in the calculation of Article 21 income tax. The Company does not follow developments regarding the latest provisions of the tax law and lacks understanding of the correct procedures for calculating Article 21 income tax in accordance with tax laws.

According to Syafrida, Hani (2013: 60) Income Tax is one of the direct taxes that can be collected by the central government or state tax. As a direct tax, the tax burden is borne by the taxpayer concerned in the sense that the tax burden must not be delegated to other parties. As a direct tax, Income Tax is levied periodically on the pool of income earned or received by the Taxpayer during one tax year. The party that withholds and records Article 21 Income Tax is PT. Timah Tbk, as the employer. Where the amount of deductions and records in the journal depends on how much income is received from each employee. Article 21 Income Tax withholding is carried out every month along with the payment of the employee's monthly salary. at PT. Timah Tbk.

CONCLUSION

Based on the research results above, the following conclusions can be drawn:

1. PT. Timah Tbk (Persero) Bangka Belitung calculation, deduction, recording and reporting of PPh Article 21 on employee salaries is in accordance with taxation law no. 36 of 2008 concerning income tax.
2. PT. Timah Tbk (Persero) Bangka Belitung already understands Taxation Law no. 36 of 2008 concerning income tax and always up to date regarding developments in tax provisions No. 36 of 2008 concerning income tax in force in Indonesia which frequently changes so that there are no errors in calculations, withholding and reporting of PPh article 21. delays in paying tax payable which will cause losses for employees, companies and also the state.
3. In Minister of Finance Regulation no. 101/PMK/010/2016 PT. Timah Tbk (Pesero) Bangka Belitung has followed the PTKP changes for the July to December tax period so that employees in the tax affairs department must make corrections to the Article 21 Periodic Income Tax SPT for the January to June 2016 tax period which has been calculated, deposited and reported using the old PTKP. If employees in the tax affairs department have made these corrections, an overpayment of PPh Article 21 will of course arise. The overpayment arising from the new PTKP adjustment can be compensated for the tax period from July to December 2016 until the amount of the overpayment is exhausted.

SUGGESTION

Based on the conclusions that have been described, the author provides the following suggestions:

1. Based on Minister of Finance regulation no. 101/PMK/010/2016 The latest PTKP is

valid for the 2016 tax year, so employees in the tax affairs department who carry out calculations and withholding of taxes must always follow the latest government regarding tax regulations and directly implement them within the company so that the company will always be updated on the latest tax policies. so that the company will be furthest away from tax sanctions.

2. Employees in the tax affairs section at PT. Timah Tbk (Persero) Bangka Belitung correctly calculates, withholds and records and reports Income Tax Article 21 on employee salaries, on time in carrying out its obligations to carry out deposits before the due date and reporting PPh Article 21 on employees so that they remain correct and thorough so that does not harm employees, companies, the government and the country.
3. The implementation of the calculation of deductions for recording and reporting PPh Article 21 should be improved so that the implementation of the calculation of deductions for recording and reporting PPh Article 21 for employees can be carried out as well as possible effectively and efficiently.

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