

ANALYSIS OF CALCULATION, WITHDRAWAL AND RECORDING OF PPh 21 ON EMPLOYEE SALARY AT PT. PLANTATION NUSANTARA IV (PERSERO) MEDAN

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Abstract: The aim of this research is to analyze the recording, calculation and withholding of PPh article 21 at PTPN IV Medan in accordance with tax law. This type of research is descriptive with the research object being PPh 21 on Employee Salaries at PT. Perkebunan Nusantara IV (Persero) Medan. The data used is secondary data, namely data obtained from payroll report data from the company, with descriptive data analysis techniques. The research results show that PT. Perkebunan Nusantara IV (Persero) there is a dispute over the calculation data which does not match the PTKP rate on income tax for temporary individual taxpayers according to PPh article 21. PPh article 21 is a tax withheld on income received by permanent employees, withholding PPh Article 21 is not in accordance with the law -Taxation Law Number 36 of 2008 and 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.

Keywords: Calculation, Withholding and Recording of PPh 21

Introduction

Background of the problem

Tax is a mandatory contribution to the state that is owed by an individual or body that is coercive based on law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people and if there is a part of society that does not pay it, it will be subject to sanctions. by country. Income Tax (PPh) is the imposition of income tax on salaries, wages, gratuities, allowances and other forms of payment obtained in any form by domestic taxpayers for work/position, services and activities (Ayuningtias & Anita, 2021).

Income Tax is a tax on income in the form of salaries, wages, honoraria, allowances and other payments received or obtained by domestic individual Taxpayers in connection with work or positions, services and activities. Income Tax (PPh) is a tax imposed on Tax Subjects or income received or earned in a tax year (Irsan & Sanjaya, 2024). Law Number 36 of 2008 article 11 explains Tax.

Income (PPh) (Indonesia, 2008) as follows: This law regulates the imposition of Income Tax on tax subjects with respect to income received or earned in one tax year. Tax subject are subject to tax if they receive or earn income, in this Law they are called Taxpayers. Taxpayers are subject to tax on the income they receive or earn during a tax year or can also be taxed for income in part of the tax year if their subjective tax obligations begin or end in the tax year.

In accordance with tax regulations, taxpayers whose net income does not exceed non-

taxable income (PTKP) are exempt from the obligation to submit an individual taxpayer's annual income tax return. So even though an employee has a NPWP, if the employee's net income does not exceed the PTKP then the employee is not required to submit a SPT. The main risk of not having a NPWP for private employees, government employees, state officials, and even TNI soldiers will be being required to pay a higher income tax (PPH) deduction than other employees who already have a NPWP, namely a 20% PPH deduction.

Illustration of the calculation, for example, if you are a private employee, already have a NPWP, then the company where you work will collect PPh Article 21 deductions according to the rules, only 5% of taxable income (PKP). On the other hand, if you do not have a NPWP, you will be subject to a deduction from PPh article 21 of 20% of the PKP. This deduction is of course very detrimental to you, because your income will be reduced by a large amount just because you don't have a NPWP card.

Calculation of Income Tax 21 for Permanent Employees Year 2023

Name	Status	Annual Salary	Miscellaneous Benefits	Deductions	Annual Gross	PTKP	PKP	PPh 21 a year
Tuan A	K2	31,064,964	52,922,760	3,824,088	80,163,636	67,500,000	12,663,636	633,182
Tuan B	K2	27,744,240	49,006,020	3,372,024	73,378,236	67,500,000	5,878,236	293,912
Tuan C	K2	28,013,604	53,206,464	3,398,964	77,821,104	67,500,000	10,321,104	516,055

Source: data processed by researchers, 2024

Based on observations made by researchers at PT. It is known that Perkebunan Nusantara IV (Persero) Medan calculates the withholding of PPh Article 21 on its employees' salaries using the effective monthly rate, while according to the Minister of Finance Regulation (PMK) Number 168 of 2023, the calculation of the withholding of Income Tax (PPh) Article 21 is through the implementation of the effective rate. average (TER). The policy, which will take effect from January 1 2024, provides convenience which is reflected in the simplicity of the method of calculating the tax payable by multiplying gross income by the effective rate. There is no additional new tax burden in connection with the application of the effective rate while the fixed rate applies the provisions currently in force.

THEORETICAL BASIS

Tax

According to Law Number 28 of 2007 concerning General Provisions and Tax Procedures (Indonesia, 2007), what is meant by tax is: "Tax is a mandatory debt owed by an individual or legal entity to the State, which is a payment determined by law, does not receive direct compensation and supports the country which is used to require a large amount of the nation's wealth." According to (Rahayu, 2020) the definition of tax is as follows; "Tax is an obligation imposed on the people with certain conditions to pay to the state, which is coercive in nature."

According to (Resmi, 2019): "Tax is an obligation to hand over part of wealth to the state treasury which is caused by circumstances, events and actions which give a certain position, but not as a punishment, according to regulations set by the government and can be enforced, but not there is a reciprocal service from the state directly to maintain general welfare." According to (Rahayu, 2020) taxes have functions including:

1. Budget Function (Budgetair)
2. Regulating Function (Regulerend)
3. Stability Function
4. Redistribution Function

As stated by (Resmi, 2019) there are various types of taxes which can be grouped into three types, namely:

1. According to Group
 - a. Direct Taxes.
 - b. Indirect Taxes,
2. According to Nature
 - a. Subjective Tax, namely a tax whose imposition takes into account the personal circumstances of the taxpayer.
 - b. Objective Tax.
3. According to the Collecting Institution
 - a. State Tax (Central Tax),
 - b. Regional Tax,

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According to Article 2 paragraph (1) of Law Number 7 of 1983 as last amended by Law Number 36 of 2008 concerning Income Tax (UU PPh), Tax Subjects consist of:

1. Private Person.
2. Body.
3. Permanent Establishment (BUT)

According to (Waluyo, 2018) the tax collection system can be divided into the following:

1. Official Assessment System
2. Self Assessment System
3. Withholding System

Income Tax Article 21

Income Tax 21 is the tax payable on income which is the taxpayer's obligation to pay. The income in question is in the form of salary, wages, honorarium, allowances and other payments by whatever name in connection with work, services or activities carried out by taxpayers whether from Indonesia or outside Indonesia. This is regulated in Article 21 of Law No.7 of 1983 as amended into Law No.17 of 2000. Income Tax Article 21 is payable when

income is received by the Taxpayer. According to (Rusjdi, 2016) defines "Income Tax Subject Article 21 is the recipient of income or tax subject to which Article 21 Income Tax is withheld." Subjects to Income Tax Article 21 are as follows:

1. Employees,
2. Pension recipients
3. Honorarium recipients,
4. Wage recipients
5. Other individuals who receive wages or earn income in connection with work, services and activities from Tax Withholding

Based on the quote (Mardiasmo, 2018), there are two exemptions for taxpayers from PPh Article 21, namely:

- a. Officials of diplomatic missions and consulates or other officials from foreign countries.
- b. Representative officials of international organizations

According to (Waluyo, 2018) defines "The object of PPh Article 21 is income withheld by tax withholding agents to be subject to PPh Article 21. The tax objects included in PPh Article 21 are:

1. Income received or accrued regularly by the Taxpayer in the form of salary, monthly pension, wages, honorarium, including honorarium for members of the board of commissioners or members of the supervisory board of the company, monthly premium, overtime pay, compensation money, wife's allowance and/or allowance child, position allowance, transport allowance, tax allowance, pension contribution allowance, child education allowance, student scholarships, insurance premiums paid by the employer and other regular income under any name.
2. Income received or earned irregularly in the form of production services, gratuities, leave allowances, holiday allowances, new year allowances, bonuses, annual premiums and other similar income that is not fixed in nature.
3. Daily wages, weekly wages, piece wages and piece wages.
4. Pension compensation, old age savings, old age allowance, severance pay and other similar payments.
5. Salaries and other benefits related to salaries received by state officials, civil servants as well as pensions and other benefits related to pensions received by retirees.
6. Receipts in kind and other benefits under any name provided by non-taxpayers.

According to the Tax Law, the following income is not included in the tax objects withheld by tax withholding agents, namely:

1. Insurance payments from health insurance companies, accident insurance, life insurance, endowment insurance and student scholarship insurance.
2. In-kind receipts and other benefits provided by the Taxpayer.
3. Pension contributions paid to a pension fund whose establishment has been approved by the Minister of Finance and Old Age Savings or Old Age Allowance contributions to the Jamsostek Administering Body paid by the employer.
4. Receipts in kind and other benefits under whatever name given by the government.
5. Benefits in the form of taxes borne by the employer.

In general, the method for calculating PPh Article 21 is the same as the method for calculating other PPh, however, in calculating PPh Article 21 for certain recipients, apart from a deduction in the form of PTKP, other deductions are also given in the form of office fees and pension costs. Apart from that, the rates applied also vary. The rate used to calculate PPh Article 21 is a progressive rate based on Tax Law No. 17 of 2000, namely:

Amount of Non-Taxable Income

Status	PTKP				
	2015	2016	2017	2018	2019

WP Yourself	Rp. 36.000.000	Rp. 54.000.000	Rp. 54.000.000	Rp. 54.000.000	Rp. 54.000.000
Marital Status	Rp. 3.000.000	Rp. 4.500.000	Rp. 4.500.000	Rp. 4.500.000	Rp. 4.500.000
Wife works for more than 1 employer/wife has income from business	Rp. 36.000.000	Rp. 54.000.000	Rp. 54.000.000	Rp. 54.000.000	Rp. 54.000.000
Maximum dependents are 3 people	Rp. 3.000.000	Rp. 4.500.000	Rp. 4.500.000	Rp. 4.500.000	Rp. 4.500.000

Based on the provisions of article 17 paragraph (1) of Income Tax Law number 36 of 2008, the amount of Income Tax rates applied to PTKP for domestic Taxpayers is as follows:

Layers of Taxable Income

Layers of Taxable Income	ates
0-60.000.000	%
>60.000.000-250.000.000	5%
>250.000.000-500.000.000	5%
> 500.000.000-5.000.000.000	0%
> 5.000.000.000	5%

Income Tax Receipts (Pph) Article 21

According to (Official, 2019) Income Tax is a tax imposed on tax subtax or income received or earned in a tax year. According to (Suandy, 2018) Income Tax is a tax imposed on income, it can be imposed periodically and repeatedly within a certain period of time, both tax period and tax year. According to (Hutagaol, 2014) the indicator for Income Tax Revenue (Pph) Article 21 is the Realization of Income Tax Revenue (Pph) Article 21. Based on Article 7 paragraph 2 of Tax Law No. 17 of 2000 concerning Income Tax, it is stated that the application of the amount of PTKP above determined by the circumstances at the beginning of the tax year.

Income Tax Accounting

Income Tax Accounting Income Tax Article 21 Is the process of calculating, withholding, recording and reporting salaries, honorarium, allowances and other payments by whatever name in connection with work, services or mandatory activities carried out by domestic individual taxpayers. Tax accounting is commercial accounting. Tax accounting does not have standards like commercial accounting which are regulated in Financial Accounting Standards (SAK). In calculating PPh article 21, you must comply with the provisions that have been determined. Procedure for calculating Income Tax PPh Article 21 according to Financial Accounting Standards and Income Tax Law No. 36 of 2008 Includes:

1. Gross income/regular income is multiplied a year and then added with allowances, or other income outside of the basic salary (meal allowance, overtime pay, etc.). After obtaining gross income, to find office costs, gross income is multiplied by 5% of gross income, where the maximum reduction in office costs for one year does not exceed Rp. 6,000,000 or Rp. 500,000 a month and after deducting it, you get net income.
2. The next year's net income is reduced by Non-Taxable Income (PTKP) to obtain Taxable Income (PKP) and then the annual PPh Article 21 is calculated using the applicable rates.
3. To obtain the monthly amount of PPh Article 21, divide the annual amount of PPh Article 21 by 12.

Withholding income tax article 21 is something that taxpayers also need to know, because

the taxes that have been paid will later be deposited into the state treasury. What is meant by income tax withholding in article 21 is an individual taxpayer or corporate taxpayer, including a permanent business establishment, who has the obligation to withhold tax on income in connection with individual work, services and activities. According to Mardiasmo (2018) Income Tax Withholding Article 21 includes:

1. Employers consisting of individuals and entities.
2. Treasurer or government cash holder.
3. Pension funds.
4. Individuals who carry out business activities or independent work as well as entities that pay:
 - a. Honorarium or other payments as compensation in connection with services and/or activities carried out by individuals with domestic Tax Subject status.
 - b. Honorarium or other payments as compensation in connection with activities and services carried out by individuals with foreign Tax Subject status.
 - c. Honorarium or other compensation to education, training and internship participants.
5. Organizer of activities.

According to Mardiasmo (2018), that is not included as a giver workers who have the obligation to deduct Article 21 Income Tax is:

1. Representative offices of foreign countries.
2. International organizations as determined by the Minister of Finance.
3. Individual employers who do not carry out business activities.

Tax accounting is only used to record transactions related to taxation. With tax accounting, taxpayers can more easily prepare Tax Returns (SPT). Tax Accounting is very important because it emphasizes the need for a good understanding of taxation by Taxpayers, especially Corporate Taxpayers, so that errors do not occur in their recording because this can lead to audits by the tax authorities. According to (Wirawan & Burton, 2016) in general provisions and tax procedures it is stated that the deadline for submitting SPT is as follows:

1. Periodic SPT no later than 20 (twenty) days after the end of the Tax Period
2. Annual Income Tax Return for Individual Taxpayers no later than 3 (three) months after the end of the Tax Year
3. Annual Corporate Taxpayer SPT no later than 4 (four) months after the end of the Tax Year.

Framework of thinking

A person will be obedient to paying taxes on time, if that person views that the authorities (tax authorities) apply all individuals in the same way and do not take advantage or take advantage of the taxes that a person has paid and prioritize having an easy job rather than making an easy way to pay taxes (Dahrani, Sari, Saragih, & Jufrizen, 2021). According to (Hafsah & Ramadhani, 2020) the amount of income for domestic taxpayers and permanent establishments is determined based on gross income minus costs, namely in the form of allowances given in the form of money. Taxpayer obligations include carrying out calculations, depositing and reporting the tax owed themselves (Hanum, 2018). This research describes the classification of problems to see how the calculation of PPh Article 21 is carried out by taxpayers by comparing the calculations according to the provisions of the Tax Law and so on, the factors that cause differences in calculations made by taxpayers and calculations with the provisions of the Law can be analyzed taxation.

RESEARCH METHODS

In this research, the type of research used is descriptive research. Where descriptive research in this research was carried out to apply accounting in calculating Income Tax (PPh) 21 for employees of PTPN IV Medan, with the data type being quantitative data and the data source being secondary data, data collection techniques using documentation. Data analysis techniques can be carried out in the following stages:

1. Collect employee salary data for 2023, especially and calculate the total employee salary from overtime pay, attendance allowance, meal allowance, transport allowance, position allowance.
2. Carry out data on calculations, deductions, and recording of PPh Article 21 on employee salaries by comparing the results of calculations carried out by the company with Law Number 36 of 2008.
3. Analyze the problems that occur in calculating, withholding and reporting PPh Article 21 on employee salaries carried out by companies with Law Number 36 of 2008.
4. Summarize the research results

RESEARCH RESULTS AND DISCUSSION

Research result

In accordance with Income Tax Law no. 36 of 2008, every employer is obliged to withhold, deposit and report the income tax of its employees. Taxation issues, especially income tax on employees, can often hinder a company if the policies that have been set are not implemented correctly. Even though income tax is calculated, withheld, deposited and reported monthly, at the end of the tax year it must be recalculated to find out the amount of PPh article 21 in one year. If there is an underpayment of PPh Article 21, the company must pay the remainder of the shortfall. Companies must always try to calculate as precisely as possible to avoid overpayment. The data the author uses in this research is salary calculation data for permanent employees in 2023 at PT. Perkebunan Nusantara IV (Persero) Medan, following data is attached.

List of Permanent Employees

o	Employee Name	Status	Gross Income
.	Mr. A	2 K	Rp80,163,636
.	Mr. B	2 K	Rp73,378,236
.	Mr. C	2 K	Rp77,821,104
.	Mr. D	K0 T	Rp91,343,190
.	Mr. E	2 K	Rp69,921,381
.	Mr. F	3 K	Rp65,408,620
.	Mr. G	K0 T	Rp75,249,602
.	Mr. H	K0 T	Rp67,481,425
.	Mr. I	1 K	Rp79,837,737
0.	Mr. J	K0 T	Rp68,429,860

Based on data obtained from the company and interview results directly from employees,

differences were found in the PPh calculations article 21 employees. Below we will discuss the calculation of Income Tax Article 21 for permanent employees according to the company and according to the law by position different ones. From the data regarding PPh 21 deductions made by the company, it can be seen that the company does not make deductions for job expenses, which in calculating employees' taxable income, this is very contrary to the new Minister of Finance regulations in 2008. Apart from that, the company also apparently does not impose fines on employees. The following is the salary calculation data for permanent employees which is calculated based on company calculations and based on law.

Information	By Company	Based on the 2008	Differences
Tuan A	Rp. 633,182	Rp. 423,213	Rp. 209,969
Tuan B	Rp. 293,912	Rp. 102,036	Rp. 191,876
Tuan C	Rp. 516,055	Rp. 310,505	Rp. 205,550
Tuan D	Rp. 967,160	Rp. 729,206	Rp. 237,954
Tuan E	Rp. 346,069	Rp. 162,863	Rp. 183,206
Tuan F	Rp. 570,431	Rp. 398,825	Rp. 171,606
Tuan G	Rp. 1,062,480	Rp. 865,508	Rp. 196,972
Tuan H	Rp. 674,071	Rp. 496,907	Rp. 177,164
Tuan I	Rp. 841,886	Rp. 633,590	Rp. 208,296
Tuan J	Rp. 721,493	Rp. 541,956	Rp. 179,537

Discussion

1. Calculation, Withholding, Reporting PPh article 21 at PT. Perkebunan Nusantara IV (Persero) Medan

From the results of the data analysis above, it can be seen that the calculation of PPh article 21 at PT. Perkebunan Nusantara IV (Persero) Medan does not include position fees in calculating permanent employees' annual net income. At PT. Perkebunan Nusantara IV (Persero) Medan, the facilities and infrastructure provided to employees are fixed allowances, house rental allowances, electricity allowances, water allowances, fuel allowances, compensation, rice allowances, JKK, JHT and JKM, while deductions consist of JHT deductions, JP deductions, health fee deductions, gas station fees, STM fees, cooperative fees and orphan care fees. This of course makes the calculation of the PTKP PPh Article 21 withholding not in accordance with taxation law, 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 the withholder. tax in the tax calculation.

In calculating the PPh article 21 owed by the company, the company does not include job costs which can be taken into account in calculating the company's income tax, so that the company cannot save on the payment of the corporate income tax owed. If the company does not pay position fees on the part of the employee, it will not be profitable for them to pay income tax.

2. Withholding PPh article 21 at PT. Perkebunan Nusantara IV (Persero) Medan

Tax withholding agents are parties who have rights and obligations To carry out deductions, calculations, payments and reporting of PPh 21, you must have a good and correct understanding of the PPh 21 laws and regulations currently in force. Tax cutters' lack of understanding of the applicable regulatory system can lead to errors in calculating, reporting and depositing PPh 21. and this of course can result in losses for companies, employees and especially for the government because it can cause potential loss of government tax. It is very important to review to what extent the implementation of the obligations and rights of tax withholding agents 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.

Problems and errors that occur when calculating PPh Article 21 for employees are basically caused by inaccuracy and lack of knowledge of the tax department in calculating PPh Article 21 for employees. These shortcomings should be used as material for introspection for companies so that they always follow developments in the latest tax regulations, increase precision and precision in calculating PPh Article 21 and increase their tax knowledge. That way, the company's taxation system will improve and errors in calculations, deductions, deposits and reporting of PPh Article 21 can be avoided.

From the data above it can be seen that the occurrence of PPh Article 21 is overpayment for every permanent employee of PT. Perkebunan Nusantara IV (Persero) Medan, this is because the withholding of PPh Article 21 is not in accordance with tax law which according to Law Number 36 of 2008. The income of permanent employees that is deducted from tax for each month is the amount of gross income after deducting office fees, and pension costs, the amount of which is determined by the Regulation of the Minister of Finance, office fees 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 the withholder tax in the tax calculation.

Tax Deduction System implemented by PT. Perkebunan Nusantara IV (Persero) Income Tax Article 21 using the Withholding system. Withholding system is a tax deduction system where the authority to determine the amount of tax owed by a person rests with a third party and not with the tax authorities or the taxpayer himself. The party that deducts Income Tax Article 21 is PT. Perkebunan Nusantara IV (Persero), as employer. Where the amount of the deduction depends on how much income each employee receives. Article 21 Income Tax deductions are made every month along with the payment of monthly employee salaries at PT. Perkebunan Nusantara IV (Persero).

3. Reporting PPh article 21 at PT. Perkebunan Nusantara IV (Persero)

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.

In the reporting process carried out by the company, there were still errors, this was because the initial calculation process had experienced an error. So companies are obliged to make corrections to SPT reporting and return excess PPh 21 payments to their employees.

4. There is a difference in calculations according to the company and according to the law in PPh 21.

After the author calculated PPh article 21 PT. Perkebunan Nusantara IV (Persero), the author found that the company did not carry out tax calculations and deductions correctly according to the latest data from its employees and based on the applicable Tax Regulations. The cause is the management's lack of understanding in terms of calculating, withholding, depositing and reporting Income Tax article 21 as well as the lack of application of PPh article 21 so that they do not know that these activities are tax objects of PPh article 21. This results in the amount of PPh article 21 being payable being high. the company has paid does not correspond to the tax owed that should be paid by the company. For tax obligations that are not

calculated, if an audit is carried out by the tax authorities, an administrative sanction of interest of 2% per month will be imposed, a maximum of 24 months calculated from the date when the tax is due or the end of the tax period, part or tax year until the date of issuance of the Tax Assessment Letter. Underpayment (SKP-KB)

Conclusion

1. From the results of the analysis at PT. Perkebunan Nusantara IV (Persero) there was a dispute over the calculation data which did not match the PTKP rate on income tax for temporary individual taxpayers according to PPh article 21. PPh article 21 is a tax withheld on income received by permanent employees.
2. Withholding Income Tax Article 21 is not in accordance with tax law Number 36 of 2008.
3. 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.

Suggestion

1. PT. Perkebunan Nusantara IV (Persero) to continue to maintain and improve compliance with Tax regulations in order to avoid problems and violations and continue to observe the latest information regarding the latest changes implemented by the Minister of Finance, as well as the Directorate General of Taxes.
2. PT. Perkebunan Nusantara IV (Persero), especially the finance department, would be much better if they attached the tax calculation method along with an example to employee pay slips, so that employees can understand how the tax is calculated.
3. We recommend that PT. Perkebunan Nusantara IV (Persero) continues to carry out its obligations to carry out deductions, deposits before the due date and report PPh article 21 for permanent employees correctly and thoroughly so as not to harm employees, the company or the government

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