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Implementation of PPH Article 21 Private Persons at Kukutio Puskesmas, Kolaka Regency, Southeast Sulawesi Province

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Abstract

This study aims to determine whether the application of Income Tax Article 21 at the Kukutio Health Center is in accordance with the calculation of Income Tax Article 21 according to the tax law. This type of research is descriptive quantitative. The source of data used in this research is secondary data. Secondary data data obtained from the Kukutio Public Health Center. The results of this study indicate that there is a difference in the calculation of PPh article 21 that has been carried out by the Kukutio Health Center with the calculation of PPh article 21 according to the customs law..

1. INTRODUCTION

Taxes are one of the most potential sources of state revenue for the continuation of the development of the Indonesian state because tax revenues increase along with the increase in the economy and living rates of a nation. For this reason, community participation is needed in the form of awareness and concern for paying taxes, one of which is Income Tax (PPh). Tax on income in the form of salary. wages, honorarium, allowances, and other payments received or obtained by domestic individual Taxpayers in connection with work or position, services, and activities.

Taxes have a fairly high contribution to state revenue. In recent years, in order to increase state revenues from the fiscal sector, the government has made various policies in the form of extensification and intensification. This policy will have an impact on the business community, and the parties as taxpayers or tax collectors (Dalughu , 2015).

Accounting treatment is how to record accounting in the form of transactions that occur in companies such as purchases, sales, rental payments, payment of wages or salaries and others. Treatment can be interpreted as a condition whose influence is observed in the study. In accounting, tax is the calculation, recording, reporting carried out by the company. So the tax accounting treatment is how to record the company's accounting in the transaction of calculating, withholding, reporting and depositing income tax article 21 in accordance with tax law.

In principle, the agency that performs the calculations,

withholding, depositing, and reporting, taxes in connection with work or service benefits or other activities received by taxpayers withheld or withheld income tax including Income Tax Article 21 on permanent employees. Given the large number of employees. different levels of income, position or class as well as employee status, it is possible for errors or mistakes to occur in calculating, withholding, depositing and reporting income tax.

Withholding tax is required to calculate and withhold income tax article 21 to calculate the income tax payable for each puskesmas employee so that there are no errors in the calculation. In calculating income tax, the withholding agent is required to use the personal income tax rate.

Withholding income tax article 21 is carried out when the employee receives his income, therefore the employer is required to fill out a list of withholding income tax article 21 and proof of withholding income tax article 21 for permanent employees. According to Waluyo (2016) that recording is carried out from the time of payment of the salaries of permanent employees until the time the

employer deposits taxes into the State treasury.

Withholding tax is required to provide proof of withholding income tax article 21 annually to permanent employees, determined by the tax general within 2 (two) months after the calendar year ends. Within 2 months after the calendar year ends , the tax withholding agent is required to recalculate the amount of income tax article 21 owed by permanent employees as referred to in Article 17 of Law No. 21 is based on subjective tax obligations attached to permanent employees.

Kukutio Health Center which is located at Kukutio Village, Kec. Watubangga, Kab. Kolaka has 14 employees with the status of State Civil Apparatus (ASN) and as many as 28 people with the status of Honorary Employees where employees receive salaries/wages in accordance with the load of duties and responsibilities, which have tax obligations that must be deposited and reported to the State through the treasurer every year. month.

Based on the description above, the author tries to apply Article 21 PPh to employee salaries at Kukutio Health Center with the title *"Implementation of Article 21 Income Tax for Individuals at Kukutio Health Center, Kolaka Regency, Southeast Sulawesi Province."* .

The definition of income tax put forward by Muqodim (2001) is: Income Tax (PPh) Article 21 is part of the current payment procedure for income tax (*current payment*) made through a third party on the income of domestic taxpayers from work and or services personal.

2. LITERATURE REVIEW

2.1 Tax

Understanding Taxes according to Soemitro (2014), in the tax book. "Taxes are people's contributions to the State treasury based on the law (which can be enforced) by not getting reciprocal services (contra-achievements) that can be directly addressed and which are used to pay general expenses".

Understanding tax According to Waluyo (2017: 2), namely "Taxes are achievements that are unilaterally imposed by and owed to entrepreneurs (according to generally established norms) without any contra-achievement and are solely used to cover expenses".

The definition of tax according to Law Number 28 of 2007 concerning General Provisions and Tax Procedures (UU KUP), namely: "Taxes are mandatory contributions to the State that are owed by individuals or entities that are coercive under the law, with no direct compensation and used for the purposes of the State for the greatest prosperity of the people."

According to Adriani (2017) in the book Indonesian Taxation, Dr. Waluyo, M.Sc., Ak "Taxes are public contributions to the state (which can be enforced) owed by those who are obliged to pay them according to general regulations without getting performance back which can be directly appointed and the purpose is to finance general expenses in connection with it is the duty of the state to administer the government".

Based on some of the meanings of tax above, it can be concluded that tax is a contribution from the people to the state based on the law by not receiving reciprocal services that can be directly shown and used to finance public expenditures.

3. RESEARCH METHODS

3.1 Technical Data Analysis

The stages to analyze the data in this study are:

1. Collecting data related to the research, namely the list of salaries of employees and the results of income tax deductions at the Kukutio Health Center.
2. Analyze the calculation of Income Tax (PPh) Article 21 on employee salaries. The formula used is as follows:

- Gross Income – office fees – pension contributions, JHT, THT paid by yourself = Net income.

- Net Income – PTKP = PKP
- PKP x Tariff PPh 21
- Income Tax Rate 21 : 0 – 50 million = 5%
  - 50 – 250 million = 15%
  - 250 – 500 million = 25%
  - 500 million = 30%
- Analyzing the application of Article 21 Income Tax on employee salaries.
- Comparing the calculation of income tax (PPh) Article 21. The comparison is comparing the number of employee calculations with the current calculation. The data analysis technique used by the researcher is a descriptive method, which is a method by collecting data, compiling, interpreting, and analyzing it by reprocessing the data obtained so as to provide complete information on solving the problems encountered

4. RESULTS AND DISCUSSION

4.1 Calculation of Income Tax Article 21 on the Salary of PNS Kukutio Health Center according to the law

The calculation applied by the Kukutio Health Center shows that the total income tax of 11 civil servants , 10 of them is zero rupiah and one person is Rp. 9.360. In addition to the monthly withholding of Article 21 Income Tax, this is also influenced by the amount of Non-Taxable Income (PTKP). The higher the PTKP owned by the taxpayer, the less taxable income (PKP) obtained. The Non-Taxable Income (PTKP) of each civil servant is different. This happens because of the differences in the status of each employee. Status in question such as married, not married and have children.

Example: a person is married and has a child but in taxation he is married and has no children. this happens because one of the husband and wife is in charge of tax reporting. Those who bear automatically choose their status to be married, while those who do not pay taxes are not married unless the husband who bears it and the wife follows the husband's NPWP.

From the results of the research conducted, the researchers found that there were several errors, including differences in the value of basic salary, allowances, and deductions based on the SPT and payroll, resulting in differences in net income. In addition, there are data that are not updated regarding PTKP owned by each civil servant. The data includes the number of children in several civil servants so that it does not reflect the actual PTKP in the SPT. The difference in net income based on the SPT and payroll can be seen in the following table.

Table.4.13 List of total net income Salaries of civil servants at Kukutio Health Center based on the list of salaries.

No.	Employee Name	Net Income	
		tax return	Payroll
1	Besse Asmawati, S.Km	5,195,586	4,515,600
2	Fajar Ilyas, AMK	2,887,723	2,738,300
3	Luh Nyoman Susilawati, AM.Keb	3,007,250	2,533,800
4	Rahiswari Pramudita Lakasa, S.Farm., Apt.	2.862.016	2,697,000
5	Asriana, Amd. Keb	3,649,631	3,143,000
6	Sukmiati, A. Md, Keb.	3,080,397	2,625,500
7	Maryam, A.Md, KL	3,000,814	2,852,600
8	Slamet Rianto	4,954,060	3,852,200
9	dr. A. Widana Iswara	3,293,529	3,135,400
10	Sultan Jabir, A.MG	2,396,056	2,267,300
11	Rosmiaty Tasik, AM. Keb	3,285,096	2,912,900

Source: Data processed, Kukutio Health Center, 2021.

From this research, it can be concluded that the PTKP owned by 10 taxpayers is higher than the net income earned for a year. This makes the PPh 21 obtained equal to zero. and 1 person has PPh 21 of Rp. 9.360.

4.2 Comparison of Calculation of Income Tax Article 21 on the Salaries of Civil Servants at Kukutio Health Center according to the SPT and according to the law

There are several differences between the calculation of Income Tax Article 21 on the salaries of civil servants at the Kukutio Health Center according to the SPT and according to the law, including differences in the amount of basic salary, allowances, salary deductions, the amount of PTKP and the amount of PPH article 21. The following is the difference in the results of the calculation of PPH Article 21 according to the SPT and according to Law number 36 of 2008 in the following table.

Table 4.14 Comparison of Income Tax Article 21 Calculation Results according to the SPT and according to Law No. 36 of 2008

No.	Employee Name	PPH Article 21		
		tax return	UU no. 36 Th. 2008	Difference
1	Besse Asmawati, S.Kep	417,351	9.360	407,991
2	Fajar Ilyas, AMK	-	-	-
3	Luh Nyoman Susilawati, AM.Keb	-	-	-
4	Rahiswari Pramudita Lakasa, S.Farm., Apt.	-	-	-
5	Asriana, Amd. Keb	-	-	-
6	Sukmiati, A. Md, Keb.	-	-	-
7	Maryam, A.Md, KL	-	-	-
8	Slamet Rianto	-	-	-
9	dr. A. Widana Iswara	-	-	-
10	Sultan Jabir, A.MG	-	-	-
11	Rosmiaty Tasik, AM. Keb	-	-	-

Source: Data processed, Kukutio Health Center 2021.

From the table above, it can be seen that there is a difference in the value of PPh article 21 based on the SPT and based on the law, with the difference in excess of PPh article 21 a/n Besse Asmawati, S.Kep based on the SPT of Rp 407,991. this is due to differences in the amount of basic salary, allowances, salary deductions, the amount of PTKP between according to the SPT and according to Law number 36 of 2008. So it can be concluded that there are differences in the calculation of Income Tax Article 21 according to the SPT and according to Law number 36 in 2008 in PNS Kukutio Public Health Center.

4.3 Conformity with previous research

From the results of the research that has been carried out, it can be concluded that there are similarities between the results of research conducted by researchers and the results of previous studies, including research conducted by Ellydia Ludang , 2019 with the title Application of Income Tax (PPh) Article 21 to Permanent Employees of PT. Graha Sentosa Permai Palangka Raya Branch, the results of the research show the calculation of Article 21 Income Tax by PT. Graha Sentosa Permai Palangka Raya Branch has not fully complied with the regulations, resulting in a lack of payment of Article 21 Income Tax.

In addition, the research of Evi Malia, Jasilah, 2016 with the title Application of Accounting for Income Tax (PPh) Article 21 at the Palengaan Pamekasan Health Center. provisions of the Taxation Law. As for Reni Kurniawati's research, 2018 with the title Calculation Analysis, Article 21 Income Tax Withholding on Employee Salaries at PT.

Wijaya Mapan Abadi Medan The results of this study indicate that there is a dispute over the calculation data that does not match the PTKP tariff on income tax article 21 on employee salaries or does not use the latest PTKP tariff in accordance with the regulation of the Minister of Finance of the Republic of Indonesia Number 101/PMK.010/2016

5. CLOSING

5.1 CONCLUSION

Based on the results of the research and discussion above, it can be concluded that:

1. There is a difference in the calculation of Income Tax Article 21 according to the SPT and according to Law No. 36 of 2008 on PNS at Kukutio Health Center.
2. The difference in calculation is caused, among others, due to differences in the value of basic salaries, allowances, and deductions based on the SPT and payroll, resulting in differences in net income and the existence of data that is not updated regarding PTKP owned by each civil servant.

5.2 Suggestion

Based on the conclusions that have been stated above, the suggestions that can be submitted by the author are as follows:

1. The need for knowledge of minimum taxation on PPh Article 21 so that the responsible party knows the procedures for calculating PPh 21 Tax in accordance with the regulations of the Taxation Law no. 36 of 2008 Article 17 concerning income tax.
2. The administration department needs to update every regulation new legislation regarding taxation so that there are no mistakes in deductions, both over and underpayments, which can result in errors in paying employee salaries.

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