

Analysis of Calculation, Withholding, and Deposit of Income Tax Article 21 on The Salary of Perum Perhutani Employees KPH Sukabumi

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Abstract: This research, is a qualitative research that aims to find out how the calculation, withholding, and deposit of Article 21 Income Tax on the salaries of employees of Perum Perhutani KPH Sukabumi by comparing research data with Law number 36 of 2008 concerning the fourth amendment to law number 7 of 1983 concerning Income Tax, and Law number 7 of 2021 concerning harmonization of tax regulations using observation, documentation, interview and triangulation data collection techniques. The results of this study indicate that the calculations and deductions are in accordance with Law number 36 of 2008 concerning the fourth amendment to law number 7 of 1983 concerning Income Tax, and Law number 7 of 2021 concerning harmonization of tax regulations, then on deposit KPH Sukabumi is in compliance and knows that tax payments must be made before the 10th of the following month after the end of the tax period, but KPH Sukabumi was late in paying taxes several times which resulted in a bill in the form of an administrative fine of 2% which must be received by KPH Sukabumi which will be paid on end of year.

Keywords: Calculation, Withholding, Deposit of Income Tax article 21.

1. INTRODUCTION

There are many types of taxes, one of which is Income Tax article 21 which is a tax that is collected from income that is mandatory or coercive including honorariums, salaries, allowances, and other payments related to service work or activities carried out by taxpayers in the Customs area, namely internal

areas or often called domestic taxpayers.

According to Minister of Finance Regulation No. 252/PMK.03/2008 concerning instructions for implementing withholding tax on income in connection with work, services, and activities of private persons, article 1 paragraph 2 explains that PPh article 21 is stated as a tax on

income in the form of salaries, wages, honorarium, allowances, and other payments in any form related to work or position, services, and activities carried out by domestic taxpayers. The portion or type of Article 21 PPh Income Tax can be calculated based on the Taxable Income (PKP) according to the salary earned by domestic taxpayers/tax subjects then reduced by the Taxable Income.

Quoted from the journal of the Ministry of Finance (2022) entitled Information on the 2022¹ APBN (State Revenue and Expenditure Budget) with the theme Continuing support for Economic Recovery and Structural Reform, states that total state revenue for 2022 is Rp. 1,846.1 trillion with the highest income coming from the tax sector which amounts to Rp. 1,510.0 trillion or around 82% of total state revenue, and the remainder from Non-Tax State Income (PNBP) of Rp. 335.6 trillion and grants worth IDR 0.6 trillion have proven that the Indonesian government is very dependent on the taxation sector, especially income tax.

Income Tax is the first contributor to the APBN with a value of Rp. 680.9 trillion, followed by Value Added Tax (PPN) & Sales Tax on Luxury Goods (PPnBM) worth Rp. 554.4 trillion, then Land and Building Tax (PBB) worth Rp. 18.4 trillion, and finally other taxes worth Rp. 11.4 trillion. In this case, of course, updates and improvements to tax regulations are continuously carried out with the aim of collecting taxes as optimally as possible, but these updates and improvements must also be accompanied by the knowledge of

the taxpayers themselves, it is not uncommon for several updates to make mistakes for taxpayers in calculating their own taxes.

According to ²(Putrinovantik, 2023) Annual/period tax returns (SPT), namely tax reports or documents that must be submitted to the Directorate General of Taxes (DGT) which contain calculations of tax objects that must be in accordance with tax laws. Based on the time, this SPT is divided into two, namely the annual SPT and periodic SPT, the function of both is still the same, namely to calculate the amount of tax that must be collected from each income. The difference in this SPT is only in the time of reporting, if the annual SPT is reported for one year of income, if the SPT period is for one month of income. In the SPT there are several fields that must be filled in according to the instructions contained in the form such as NPWP, Name, Address, amount of income, and others. PPh 21 reporting is very important considering that there are several sanctions that will be received by the taxpayer if he does not report his SPT on time, no later than four months after the end of the tax year for annual SPT, and the tenth for deduction or collection, then the fifteenth for proof of deposit of periodic SPT, which may be deposited in the following month after filling out the SPT.

According to W. Finaka (2023) explains that the sanction for taxpayers (WP) who deliberately do not report their SPT is in the form of administrative sanctions which are imposed in the amount of Rp. 100,000,

¹Informasi APBN tahun 2022 Melanjutkan Dukungan Pemulihan Ekonomi dan Reformasi Struktural. Kementerian Keuangan Direktorat Jenderal Anggaran, halaman 4, 1-55.

²Putri Novantik dalam karya berjudul Pajakku tahun 2023

criminal sanctions in the form of fines and imprisonment for a minimum of six months to a maximum of six years, then a fine of at least twice the amount of tax owed or a maximum of up to four times, applies to those who underpaid in tax deposit and have passed the specified deadline. If the company does not fulfill the obligation to withhold taxes.

then the company will receive sanctions in accordance with the law and the current authorities, the company is required to accept withholding taxes which must be in accordance with previously agreed laws and regulations because it can affect net or net income brought home by employees. In addition to sanctions against companies, sanctions can also be obtained by taxpayers who intentionally do not register a Taxpayer Identification Number (NPWP) or do not report their business to obtain the approval of a Taxable Entrepreneur so that it can cause losses to state treasury revenues, whereas in the tax law No. 36 of 2008 it has been determined that the rate applicable to taxpayers who do not have an NPWP is subject to a higher

The following is a comparison of the new PTKP with the old PTKP:

Table 1 Comparison of the Tariff of the New Taxable Income Layer with the Tariff of the Old Taxable Income Layer

Income Taxable Layer Old Tax	Income Taxable Layer Old Tax	Tax Rates
Up to Rp 50,000,000,-	Up to IDR 60,000,000	5%
Above IDR 50,000,000, - to IDR 250.000.000,-	Above IDR 60,000,000 to.d. IDR 250,000,000	15%
Above IDR 250,000,000, - to. IDR 500,000,000,000,-	Above IDR 250,000,000 to.d. IDR 500,000,000	25%
Above IDR 500,000,000	Above IDR 500,000,000 to.d IDR 5,000,000,000	30%
-	Above IDR 5,000,000,000	35%

Source: Law No. 7 of 2021 concerning Harmonization of Tax Regulations

calculation fee of 20% (twenty percent) of the tax rate that applies to taxpayers who have an NPWP.

Nomor Pokok Wajib Pajak (NPWP), namely the number used by taxpayers as an identifier or identity in tax administration to exercise their rights and obligations. In Law No. 6 of 1983 concerning General Provisions and Tax Procedures it is explained that taxpayers who have met the subjective and objective requirements referring to tax laws and regulations are obliged to register themselves as taxpayers at the Directorate General of Taxes whose working area includes the closest place of residence of the taxpayer to be given an NPWP.

As time goes by and there are many changes to regulations regarding taxation, so does the PTKP. In Law No. 7 of 2021 concerning Harmonization of Tax Regulations, namely PTKP (Non-Taxable Income) with a layer of taxable income has undergone an update in order to increase prosperity and justice for people who pay taxes. This layer has not changed much, only there has been an addition to income above IDR 5,000,000,000 at a 35% rate

Table 2. The most recent Non-Taxable Income Reference (PTKP).

No	Status	Annual PTKP	Monthly PTKP	PTKP Daily
1	TK/0	54.000.000	4.500.000	150.009
2	TK/1	58.500.000	4.875.000	162.500
3	TK/2	63.000.000	5.250.000	176.388
4	TK/3	67.500.000	5.625.000	187.500
5	K/0	58.500.000	4.875.000	162.500
6	K/1	63.000.000	5.250.000	176.388
7	K/2	67.500.000	5.625.000	187.500
8	K/3	72.000.000	6.000.000	200.000

Source: Law No. 7 of 2021 concerning Harmonization of Tax Regulations

Based on observations originating from the results of previous studies, six out of ten studies concluded that tax calculations are incompatible with various different problems, namely taxpayer ignorance regarding tax regulations, underpayment, overpayment, and employees who do not have a Taxpayer Identification Number. (NPWP). In the several incompatibilities that have been described, the researcher is interested in knowing the procedures for calculating, deducting and depositing Perum Perhutani KPH Sukabumi as a

company engaged in the forestry sector which has its address at Jl.R.E.Martadinata No.27 Gunung Parang, Kec.Cikole, Sukabumi City West Java 43111, which carries out tax obligations on its employees by analyzing the taxpayer's knowledge and then knowing the calculation, deduction and deposit of Article 21 PPh submitted with the planned title "**Analysis of Calculation, Deduction and Deposit of Article 21 PPh on Perum Perhutani KPH Sukabumi Employee Salaries**".

2. RESEARCH METHODS

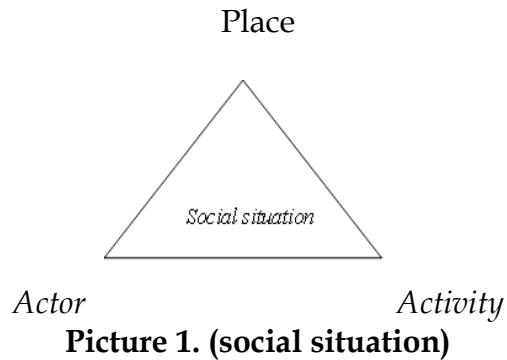
According to Sugiyono (2019: 18) In this study the authors used a qualitative research method, namely a research method based on the philosophy of postpositivism, used to research on natural object conditions, (as opposed to experiments) where the researcher is a key instrument. Data collection techniques are carried out triangulation

(combined), data analysis is inductive/qualitative, and the results of qualitative research emphasize meaning rather than generalization. According to Sugiyono (2019: 389) In qualitative research methods, the language "social situation" which was popularized by Spradley is usually used to replace the term population.

There are three elements in a "social situation" namely place, actors, and activities that must interact synergistically. The social situation can also be stated as an object of research that the researcher wants to know "what happened" in it.

In qualitative research, it does not

know the population or sample, this is based on the nature of qualitative research that originates from phenomena or social situations or groups of people or even cases.



Picture 1. (social situation)

- Location: Perum Perhutani KPH Sukabumi
- Actor : Permanent Employee
- Activities: Calculating, Withholding, and Depositing Income Tax Article 21 on employee salaries

In research, data collection was carried out using natural settings or natural conditions. Researchers used primary data collected through data from direct interviews, documentation and survey results.

In collecting information in research, namely as follows:

1. Observation
2. Interview
3. Documentation
4. Triangulation

3. RESULT AND DISCUSSION

A. Implementation of Calculations

Calculations carried out at Perum Perhutani KPH Sukabumi are assisted by a system to make it easier for employees to calculate income tax article 21 because the employees total 242 people and are divided in several forest areas that are still sheltered by KPH Sukabumi, including Jampangkulon, Cikawung & Gede Barat, Bojonglopang, Lengkong, Harbor Ratu & Cicurug, and Sagaranten. In its application, the Income Tax Calculation is made into two, the first is for permanent

employees and the second is for non-permanent employees or often referred to as activity participants. In the calculation of PPh article 21 for activity participants it is the same as for permanent employees, it's just that there are several accounts that are omitted, such as pension benefits and expenses.

In the following, the researcher takes an example from the field in the form of proof of tax calculations using the CSV system with permanent employees, namely as follows:

Name : Sutisna

Identity Number:
PHT19680721199607100

Position : Head of the Cisujen Forest Management Resort

tax calculation Sutisna:

S	T	U	V	W	X	Y	Z	AG
3.000.000	229.223	224.109	365.383	808.715	62.266.444	72.000.000		
8.440.389	214.700	217.540	342.570	777.952	48.969.356	72.000.000		
15.880.773	279.371	229.223	344.369	844.818	65.261.499	67.500.000		
8.816.440	229.223	241.638	361.761	883.993	56.036.459	72.000.000		
13.400.349	278.707	221.233	431.351	931.351	63.688.080	72.000.000		
3.000.000	331.029	168.971	520.791	1.012.791	75.997.884	72.000.000	3.997.000	199.450
8.000.073	225.896	222.983	366.343	804.226	79.492.556	58.500.000	20.992.000	390.791
3.700.715	340.981	163.000	516.000	1.193.339	80.000.000			
15.700.715	215.967	214.534	336.735	767.236	49.276.000	72.000.000		
8.310.338	228.066	227.450	371.331	838.847	64.144.732	72.000.000		
8.651.911	216.579	217.018	341.369	773.963	49.178.070	72.000.000		
10.320.744	258.122	217.018	367.000	897.007	59.000.000	59.000.000		
11.320.744	239.116	236.581	403.958	903.958	60.116.568	72.000.000		
14.149.126	358.116	141.884	530.898	1.036.898	82.052.660	67.500.000	14.552.000	374.362
11.305.922	260.119	239.881	398.565	898.563	59.446.168	72.000.000		
9.306.143	235.733	229.574	366.320	851.033	53.713.124	72.000.000		
17.306.143	323.226	222.511	361.500	851.500	52.000.000	52.000.000		
58.323.330	228.543	217.022	365.863	802.028	61.972.560	72.000.000		
13.545.463	340.708	159.232	523.729	1.023.729	77.981.392	72.000.000	5.981.000	299.050
27.24.585.225	500.000			821.004	132.484.875	72.000.000	60.488.000	912.020
31.14.197.331	221.631	365.000	761.000	1.167.000	51.000.000			
14.197.331	359.375	140.625	533.483	1.039.483	82.330.957	72.000.000	10.333.000	357.929
70.13.330.561	329.544	170.456	505.565	1.005.568	75.641.495	72.000.000	3.644.000	182.200
24.8.681.307	229.059	229.031	358.165	812.256	52.203.310	72.000.000		
73.17.491.005	229.059	229.031	403.480	861.480	58.331.478	72.000.000		
31.17.491.005	444.383	55.517	661.482	1.167.512	101.000.000	101.000.000	34.354.000	534.970
77.8.510.223	218.822	206.723	341.369	768.894	49.718.254	72.000.000		
57.9.800.070	235.225	247.983	378.500	861.703	53.799.680	72.000.000		
62.13.817.331	250.656	470.310	970.310	68.747.128	72.000.000			
82.13.817.331	350.852	148.148	534.835	1.034.835	80.327.478	72.000.000	8.327.000	
95.9.476.343	238.691	234.125	378.592	849.408	54.591.040	72.000.000		

Picture 2 of Sutisna's PPH calculation in yellow

Source: Perum Perhutani KPH Sukabumi

Information :

- Column S : Total gross salary
- Column T : office fee (deduction)
- Column U : pension expense (deduction)
- Column V : Pension contribution (deduction)
- Column W : Number of deductions
- Column X : Total net income for a year
- Column Y : PTKP
- Column Z : Annual PKP/annual
- Column AG: PPh article 21 a year

It is known that Mr. Sutisna is married and has three dependents with a monthly salary of IDR 6,498.449 and receives an Education Allowance (TUNDIK) bonus, which is a form of compensation or facilities provided by the company to support their own education costs or for their children who are currently pursuing education. so that education costs can be met such as school fees, tuition fees, books, uniforms, and others to Mr. Sutisna TUNDIK which he received,

namely Rp. then there are costs that are deducted, namely Office Fees which are in column T worth IDR 340,768, pension costs which are in column U worth IDR 159,232, and pension contribution costs which are in column V worth IDR 523,729, then the total amount the deduction in column W is IDR 1,023,729, then in column X the annualized net income is obtained from the gross salary multiplied by 12 months in the amount of IDR 77,981,392 because Mr. Sutisna is married and has 3 appropriate PTKP dependents, namely IDR 72,000,000 in the column Y, then net income is reduced by PTKP:

$$\begin{aligned}
 &= \text{IDR } 77,981,392 - \text{IDR } 72,000,000 \\
 &= \text{IDR } 5,981,000 \times 5\% = \text{IDR } 299,050
 \end{aligned}$$

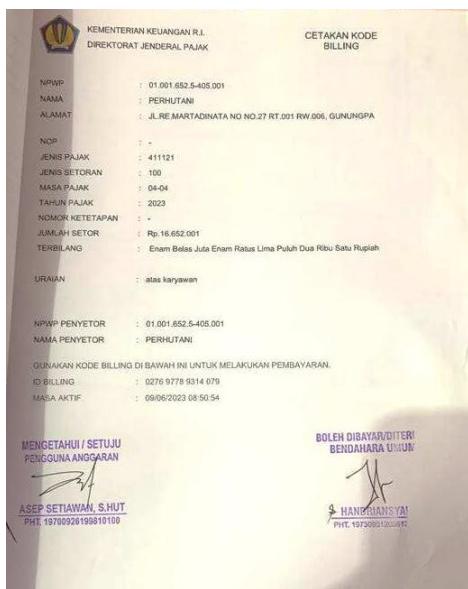
The result of PTKP is reduced by net income for a year resulting in PKP (Taxable Income) worth IDR 5,981,000 with the position located in column Z then multiplied by 5% based on the PKP rate which is only subject to one layer because the PKP resulting from reduced net income and PTKP is still below IDR 60 ,000,000, thus Article 21 Income Tax for Mr. Sutisna for a year is IDR 299,050.

It can be concluded that the calculations carried out by Perum Perhutani KPH Sukabumi are appropriate and the results of the calculation can be easily known, because they have used a special system that can calculate employee PKP.

B. Execution of Withholding

Withholding Income Tax article 21 that occurs at Perum Perhutani KPH Sukabumi has been automatically deducted and has automatically become a deduction from the take home pay of permanent employees or non-permanent employees, because the calculation of Income Tax article 21 Perum Perhutani KPH Sukabumi itself has used the system previously described. After the tax is deducted, the taxpayer will receive a billing code, namely a payment code used to identify the type of tax to be paid, this code is used when making payments through banks that work with companies, here the bank that cooperates with Perum Perhutani KPH Sukabumi is BRI bank as the direct cash distributor to the DJP.

The following is an example of withholding income tax article 21 for all permanent employees at Perum Perhutani KPH Sukabumi, namely as follows:



Picture 3. Proof of Withholding Income Tax Article 21
source: Personal

It can be seen that this income tax

withholding slip was issued by the Indonesian Ministry of Finance through the finance department of Perum Perhutani KPH Sukabumi for 242 people or all permanent employees with a total of IDR16,652,001 for one month, with the tax type number 411128, namely the code set by the DGT which is used when identifying payments related to Income Tax article 21, specifically to be a differentiator in paying PPh article 21 from other types of taxes. Then look at the written tax period 403 which can be interpreted as the period or period that must be reported or paid related to Income Tax article 21, while it is written 0404 under the type of deposit section which means the tax period that must be paid in a certain month. Then the writing 2023 shows the year the payment will be made by Perum Perhutani KPH Sukabumi. Then at the bottom of the sheet of paper it is known that the identity of the tax payer in the form of a NPWP and the company paying the tax must be stated. The company or employer must first calculate the Income Tax article 21 payable based on the employee's salary in that month and then pay it according to a predetermined schedule and procedure.

As for income tax article 21 for non-permanent employees or as activity participants, it is imposed on the income to be received by employees originating from work or activities with a permanent or non-permanent nature. In this case, non-permanent employees are the same as permanent employees, namely the tax owed by them is calculated and deducted by the employer company at a rate according to the applicable rules regarding the applicable income tax article 21. The

forms of withholding tax for activity participants are as follows:

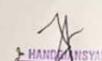
 KEMENTERIAN KEUANGAN R.I. DIREKTORAT JENDERAL PAJAK		CETAKAN KODE BILLING
NPWP	: 01.001.652.5-405.001	
NAMA	: PERHUTANI	
ALAMAT	: JLN RE MARTADINATA NO.27 RT.001 RW.006, GUNUNGPA	
NOP	: -	
JENIS PAJAK	: 411121	
JENIS SETORAN	: 100	
MASA PAJAK	: 04-04	
TAHUN PAJAK	: 2023	
NOMOR KETETAPAN	: -	
JUMLAH SETOR	: Rp.5.301.360	
TERBILANG	: Lima Juta Tiga Ratus Satu Ribu Tiga Ratus Ratus Enam Puluh Rupiah	
URAIAN	: ATAS PESERTA KEGIATAN	
NPWP PENYETOR	: 01.001.652.5-405.001	
NAMA PENYETOR	: PERHUTANI	
GUNAKAN KODE BILLING DI BAWAH INI UNTUK MELAKUKAN PEMBAYARAN.		
ID BILLING	: 0276 9746 7253 075	
MASA AKTIF	: 08/06/2023 08:49:59	
<p>Catatan : Apabila ada kesalahan dalam isian Kode Billing atau masa berlakunya berakhir, Kode Billing dapat dibuang kembali. Tanggung jawab isian Kode Billing ada pada Wajib Pajak yang namanya tercantum di dalamnya.</p>		
MENTAHU/SETIWAU PENGUNA ANGGARAN 		BOLEH DIBAYAR/DITERIMA BENDAHARA UMUM 
ASEP SETIWAU/S.HUT PT. 19700926199810100		HANDAYANI SISWATI PT. 198001200121100

Figure 4 Tax Withholding Form
Source: Private

It can be seen that the activity participant deduction form is no different from the permanent employee tax withholding form, consisting of various codes and notifications regarding the tax period and tax year. participants in Perum Perhutani KPH Sukabumi activities worth IDR 5,301,360, followed by NPWP information and depositor information because if you don't have an NPWP there will be an administrative fine, at Perum Perhutani KPH Sukabumi they impose an additional 1% fine for activity participants who do not have an NPWP, for example if you are subject to a 5% tax layer and do not have an NPWP, the tax rate payable will be 6%. After filling out several forms, proof of tax withholding will be issued which contains information

about the taxpayer for activity participants, usually Perum Perhutani KPH Sukabumi PPh article 21 for participants in this activity is not final, that is, it will still be calculated with other income. An example of proof of deduction at Perum Perhutani KPH Sukabumi is as follows:

Figure 5 Proof of Withholding Taxes

It can be seen in the proof of withholding tax article 21 of the participants of this activity in the title section it says "Proof of withholding tax of article 21 (not final) or article 26" this means that the tax imposed on an income will be recalculated with other income. According to Law number 36 of 2008, Article 26 of Income Tax namely income imposed on income received by foreign taxpayers from Indonesia other than Permanent Establishment (BUT) in Indonesia, refers to even this Income Tax Law in paragraph 4, namely taxable income after deducting tax from a Permanent Establishment in Indonesia, unless the income is Reinvested in Indonesia. The written tax object code 21-100-13 which shows rewards for activity

participants is supported on the bottom sheet of information that must be filled in by the withholding agent so that there is no mistake in filling in the code. Then there is a column for the amount of gross income which is filled in by the total nominal income. Furthermore, there is a basic column for tax imposition which contains income that will be taxed, usually filled in with the amount of income because remembering that this is an activity participant and there are no statuses and dependents that are deducted from PTKP, in this case PTKP is eliminated, there is only the PKP layer rate. If in this case the tax base is Rp. 0 which has been automatically calculated by the computer using the formula that has been informed directly by the KPP. Then after obtaining the income tax article 21 that is payable, Perum Perhutani KPH Sukabumi immediately deducts the income by including the identity of the deductor at the bottom of the proof of withholding income tax article 21.

Forms used as documents withholding income tax article 21 against employees Permanent residents and participants in these activities are obtained from the DGT online system which is the media for downloading tax payment forms. After filling out the form, it will be printed and automatically receive a withholding slip and billing code or number used as media for identifying invoices or payments, consisting of a series of different number combinations for each invoice. After the form is printed with several tax codes, billing codes, and the nominal to be paid, then Perum Perhutani KPH Sukabumi, namely the finance

department, requests approval from ADM (Administration) considering that it is ADM's duty and responsibility in managing and knowing all forms of administration and transactions, one of which is knowing tax payments. After ADM has signed it, it has been legally deducted from the salary of Perum Perhutani KPH Sukabumi employees and will be immediately deposited to BRI bank, thus the tax from the company will go to the center.

C. Implementation of Deposits

After the employee tax has been deducted, the finance department of Perum Perhutani KPH Sukabumi which has recorded, calculated and deducted must then immediately report the total Article 21 income tax withheld with the source of the employee's income in the usual tax return (SPT). used to report and calculate the amount of tax to be paid, this SPT contains information about employees such as name, amount of salary, amount of PPh withheld, and others correctly. SPT, of course, must be filled in correctly and submitted according to the specified schedule. The contents of the SPT Income Tax Article 21 include information namely as follows:

1. Identity (full name, NPWP, address)
2. Tax period (Year of certain tax period)
3. Information on recipients of salary/income (Employee identity, total income/salary received)
4. Withholding Income Tax article 21 (Total Income Tax article 21 that has been deducted)
5. Complementary information

(This information may be required at any time by the tax authority, which contains PKP or other deductions)

6. Proof of signature (As information that can be guaranteed to be true).

The following is an example of an SPT for Perum Perhutani KPH

KE MENTERIAN KEUANGAN RI		SURAT PEMBERITAHUAN (SPT) MASA PEGANGANHSILAN PASAL 21 DAN/ATAU PASAL 26		FORMULIR 1721	
DIREKTORAT JENDERAL PAJAK		Pengajuan SPT Masa Pajak Pemeliharaan Pajak Penghasilan Pasal 21 dan/atau Pasal 26		area barcode	
MATA PAJAK : 04 - 2023		Bentuk penulisan pengajuan sebagaimana formulir ini dapat dilihat pada www.pajak.go.id		JUMLAH LEMBAR SPT TERIMA LAMPIRAN	
X 1441		PENGALAMAN		1	
A. IDENTITAS PEMOTONG					
1. NAMA : <u>PT. 001 852 5</u> - 405 - 001					
2. NAMA : <u>PERUM PENGHUTI KPH BUKABURU</u>					
3. ALAMAT : <u>JL. RE MARTADINATA NO. 27 BUKABURU</u>					
4. NO. TELEPON : <u>02662211560</u> 5. EMAIL : <u>ptph.kph.sab@gmail.com</u>					
B. OBIRAH PAJAK					
NO	PENGURUH PENGHASILAN	KODE UJAH PENGURUH PENGHASILAN	JUMLAH PENGURUH PENGHASILAN BESARNYA (Rp)	JUMLAH PAJAK DIPOTONG (Rp)	
				(i)	(ii)
1	PENGAJUAN TETAP	21-100-01	242	2.726.382.885	18.500.095
2	PENERIMA PENGURUH BERSAMA	21-100-02	0	0	0
3	PEGAWAI TIDAK TETAP/TEGAH KERJA LEPAS	21-100-03	0	0	0
4	BUKAN PEKERJAHAN	21-100-04	0	0	0
5	PENGAJUAN DILAKUKAN MELALUI DISTRIBUTOR AKSESORIS MARKETING (ALM)	21-100-05	0	0	0
6	PENGAJUAN DILAKUKAN MELALUI DILAPORAN (DILAP)	21-100-06	0	0	0
7	PENGAJUAN BARANG DADANGAN	21-100-07	0	0	0
8	TENAGA KERJA	21-100-08	0	0	0
9	BUKAN PENGURUH PENGHASILAN BESARNYA PENGURUH PENGHASILAN BESARNYA PENGURUH PENGHASILAN	21-100-09	0	0	0
10	BUKAN PENGURUH PENGHASILAN BESARNYA PENGURUH PENGHASILAN	21-100-10	0	0	0
11	PENGURUH PENGHASILAN	21-100-11	0	0	0
12	PEMBERITAHUAN MELALUI PENGURUH DANA PENGURUH	21-100-12	0	0	0
13	PEMBERITAHUAN DILAKUKAN DENGAN PENGGUNAAN AKSESORIS DAPATAN PASAL 21 DAN/ATAU PASAL 26	21-100-13	18	68.656.000	5.301.360
14	PENGURUH PENGHASILAN DILAKUKAN DENGAN PENGGUNAAN AKSESORIS DAPATAN PASAL 21 DAN/ATAU PASAL 26	21-100-09	0	0	0
15	PENGURUH PENGHASILAN DILAKUKAN DENGAN PENGGUNAAN AKSESORIS DAPATAN PASAL 21 DAN/ATAU PASAL 26	21-100-09	0	0	0
16	JUMLAH PENGURUH PENGHASILAN BESARNYA (Rp)	260	2.815.038.885	23.902.055	
PENGURUH PENGHASILAN PASAL 21 DAN/ATAU PASAL 26 YANG KURANG (LEBIH) DISETOR					
JUMLAH/H (Rp)					
17	SPT PPN PASAL 21 DAN/ATAU PASAL 26 (KARANGAN PPN)	1	0		
18	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATAU PASAL 26	2	0		
19	JUMLAH (ANGKA 18) - ANGKA 19	3	0		
20	SPT PPN PASAL 21 DAN/ATAU PASAL 26 (KARANGAN PPN)	4	0		
21	PENGURUH PENGHASILAN PASAL 21 DAN/ATAU PASAL 26 YANG KURANG (LEBIH) DISETOR (ANGKA 18) - ANGKA 19	5	0		
22	PENGURUH PENGHASILAN PASAL 21 DAN/ATAU PASAL 26 YANG KURANG (LEBIH) DISETOR DARI SPT YANG CIBETUHAN	6	0		
23	PENGURUH PENGHASILAN PASAL 21 DAN/ATAU PASAL 26 YANG KURANG (LEBIH) DISETOR KARENA PEMERITAHAN	7	0		
24	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATAU PASAL 26 (KARANGAN PPN)	8	0		
25	PENGURUH PENGHASILAN PASAL 21 DAN/ATAU PASAL 26 YANG KURANG (LEBIH) DISETOR	9	0		
26	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATAU PASAL 26 (KARANGAN PPN)	10	0		
27	PENGURUH PENGHASILAN PASAL 21 DAN/ATAU PASAL 26 YANG KURANG (LEBIH) DISETOR	11	0		
28	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATAU PASAL 26 (KARANGAN PPN)	12	0		
29	PENGURUH PENGHASILAN PASAL 21 DAN/ATAU PASAL 26 YANG KURANG (LEBIH) DISETOR	13	0		
30	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	14	0		
31	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	15	0		
32	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	16	0		
33	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	17	0		
34	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	18	0		
35	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	19	0		
36	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	20	0		
37	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	21	0		
38	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	22	0		
39	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	23	0		
40	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	24	0		
41	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	25	0		
42	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	26	0		
43	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	27	0		
44	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	28	0		
45	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	29	0		
46	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	30	0		
47	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	31	0		
48	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	32	0		
49	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	33	0		
50	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	34	0		
51	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	35	0		
52	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	36	0		
53	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	37	0		
54	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	38	0		
55	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	39	0		
56	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	40	0		
57	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	41	0		
58	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	42	0		
59	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	43	0		
60	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	44	0		
61	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	45	0		
62	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	46	0		
63	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	47	0		
64	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	48	0		
65	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	49	0		
66	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	50	0		
67	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	51	0		
68	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	52	0		
69	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	53	0		
70	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	54	0		
71	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	55	0		
72	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	56	0		
73	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	57	0		
74	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	58	0		
75	PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 YANG KURANG (LEBIH) DISETOR	59	0		
76	KELEBIHAN PENGURUH PENGHASILAN PASAL 21 DAN/ATUA PASAL 26 (KARANGAN PPN)	60			

Sukabumi:

Picture 6 SPT at Perum Perhutani KPH

It can be seen in the implementation of Article 21 Income Tax deposit at Perum Perhutani KPH Sukabumi shows that it has routinely deposited Article 21 Income Tax on the salaries of permanent employees and activity participants through Bank BRI paid by the KPH Sukabumi cashier, namely Ms. Rian Agrianti, administration related to income and deductions which have been processed by Mr. Erwin Purnama assisted by the CSV system and DGT

Online, thus it is hoped that there will be no delays in depositing Income Tax Article 21 Perum Perhutani KPH Sukabumi. Furthermore, in the sample SPT image above, it is also known that the information is in table number 8 which contains activity participants, namely non-permanent employees with a total of 18 activity participants using tax code 21 - 100 - 13 with a total income of IDR 88,656,000 and total taxes the combined value of Rp. 5,301,360. Then the Income Taxes of article 21 that have been inputted are then added up in table number 11, namely the column number, permanent employees, namely 242 people plus 18 activity participants, the result is 260 people filled in in the third column in the number table 11, and the total gross income of permanent employees is IDR 2,726,382,885 plus the income of activity participants, which is IDR 88,656,000 then added up in the fourth column of table number 11 for a total of IDR 2,815,038,885. After knowing the total employee income, then in the last row there is a column with the name of the amount of tax withheld, which contains the combined total of income tax collections for permanent employees of Rp. 18,500,695 plus the amount of income tax collections for activity participants worth Rp. 5,301,360 which results in Rp. 23,802,055 which is filled in in the last row column of table number 11, this amount will be paid to the DGT as Income Tax article 21 Perum Perhutani KPH Sukabumi. After calculating the amount of tax owed by the Sukabumi KPH, the next step is to first check the due date or deadline for paying taxes that has been

determined by the tax authorities, starting from the 2nd to the 10th and for reporting, namely from the 10th to the 20th of the following month in the tax period. Then Perum Perhutani KPH Sukabumi chose the payment method using the BRI bank by visiting the bank and then depositing income tax article 21 on the employees it owed. After taxes are paid Perum Perhutani KPH Sukabumi will receive proof of paying taxes in the form of a valid receipt from bank BRI.

The following is proof of depositing income tax article 21 Perum Perhutani KPH Sukabumi, namely as follows:



Figure 8 Proof of Income Tax Payment Article 21
Source: Private

Can be seen in the example image above, namely the receipt issued by bank BRI for payment of Perum Perhutani KPH Sukabumi taxes worth IDR 16,652,001.00 on May 10, 2023 at 09:46 WIB with the billing code that was previously obtained when filling out the form at DGT online.

However, in its implementation, Perum Perhutani is often late in terms of paying taxes. This was conveyed firmly by one of the tax staff named Mr. Erwin Purnama, he explained that

often Perum Perhutani KPH Sukabumi experienced delays in paying taxes due to delays in sending down work money center exceeds the 10th and results in an administrative penalty bill of 2% of the total amount of tax paid by Perum Perhutani KPH Sukabumi. Mr. Erwin also stated that most companies experience ups and downs with financial problems and that has become a normal thing in doing business. Administrative penalty bills of 2% of the total tax payable will usually be paid at the end of the year so that in the new year there are no unpaid tax debts.

CONCLUSIONS AND SUGESTIONS

Based on the description and discussion that has been stated previously, the writer can draw the following conclusions:

1. From the results of an analysis of Perum Perhutani KPH Sukabumi regarding the calculation of Article 21 Income Tax is in accordance with Law Number 36 of 2008 and Law number 7 of 2021 concerning Harmonization of Tax Regulations.
2. From the results of an analysis of Perum Perhutani KPH Sukabumi regarding the withholding of Article 21 Income Tax is in accordance with Law Number 36 of 2008 and Law number 7 of 2021 concerning Harmonization of Tax Regulations.
3. From the results of the analysis on Perum Perhutani KPH Sukabumi, the deposit of income tax article 21 is in accordance with the regulations, but there are times when tax payments are not in accordance with Law Number 36 of 2008 because Article 21 income tax deposit is carried out after the 10th of the next tax period resulting in an

administrative sanction in the form of a fine of 2% for each delay.

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