

# Analysis of the Implementation of Withholding, Depositing and Reporting Income Tax Article 21 on Permanent Employee Salaries at PT Sukses Sejahtera Bersama Indonesia

1<sup>st</sup> nadia amalia wardani<sup>1</sup>, 2<sup>nd</sup> vicky vandy<sup>2</sup>  
National Development University "Veteran" of East Java, Surabaya, Indonesia  
21013010098@student.upnjatim.ac.id, vicky.vandy.ak@upnjatim.ac.id

**Abstract.** The aim of this research is to analyze the implementation of withholding, depositing and reporting income tax article 21 on Permanent Employee Salaries at PT. Sukses Sejahtera Bersama Indonesia. This research uses a qualitative approach with a case study method using primary and secondary data. Primary data was obtained directly through observation, documentation and interviews involving four informants in May 2024. Meanwhile, secondary data was in the form of financial reports from PT. Sukses Sejahtera Bersama Indonesia. The results obtained from this research are that the Company has deducted, deposited and reported income tax article 21 using the average effective rate (TER) scheme in accordance with GR Number 58 of 2023 and Regulation 168 of 2023. The average effective rate scheme applies (TER) did not have a significant impact on the company.

**Keywords:** Tax Effective Rate, Income Tax Article 21, Permanent Employee.

## I. Introduction

Taxes are the main source of state revenue obtained from mandatory contributions by the people whose collection is based on predetermined rules and paid to the state for government expenditure as a form of contribution to state development and the welfare of the general public in order to encourage economic activity (Mantu & Sholeh, 2020). Income tax is a type of tax collected by the central government based on Law Number 36 of 2008. Income tax has great potential for the government in the taxation sector. Income Tax (PPh) includes income tax article 21, article 26, article 22, article 23, article 24, article 25 and others. Income tax article 21 is income tax withheld by tax withholding agents in connection with employment, positions, services and activities as regulated in Regulation 168 (2023). Companies as employers and tax withholding parties are obliged to withhold, deposit and report income tax in accordance with applicable regulations.

There are changes to the regulations for calculating Income Tax Article 21 which will be implemented starting January 1 2024 by implementing the average effective rate (TER) scheme through the issuance of Government Regulation Number 58 of 2023 and Minister of Finance Regulation Number 168 of 2023 which indirectly replaces Minister of Finance Regulation Number 252/PMK.03/2008 and Director General of Tax Regulation Number PER 16/PJ/2016. Based on research (Langkedeng et al., 2022) shows that there are differences in the placement of deductions for determining the net salary of company employees but this has no effect in determining the amount of employee income tax article 21. Other research conducted by (Fanuel et al., 2020) shows that the calculation, withholding, deposit and reporting of Income Tax Article 21 implemented is not in accordance with Law no. 36 of 2008 concerning Income Tax. As well as the research carried out (Harefa & Tanjung, 2022) found that the income tax calculation carried out by the Accounting Services Office was in accordance with Law no. 36 of 2008 and Minister of Finance Regulation no. 101/PMK.010/2016.

The latest article 21 income tax calculation regulations stipulated in Government Regulation Number 58 Concerning Income Tax Withholding Rates Article 21 on Income in Connection with Work, Services or Activities of Individual Taxpayers (2023) implementing the monthly and daily average effective rate (TER) scheme. Withholding income tax article 21 is deducted from the gross income of permanent employees using monthly rates for categories A, B and C (Harahap, 2023).

Table 1 TER Category

TER CATEGORY	
STATUS	TER CATEGORY
S/0, S/1, M/0	TER A
S/2, S/3, M/1, M/2	TER B
M/3	TER C

Category A is intended for individuals with non-taxable income status (PTKP), Single without dependents (S/0), Single with 1 dependent (S/1), and married without dependents (M/0). Category B applies to individuals with PTKP status, Single with 2 dependents (S/2), Single with 3 dependents (S/3), married

with 1 dependent (M/1), and married with dependents of 2 people (M/2). Meanwhile, category C is applied to individuals with married PTKP status with 3 dependents (M/3) (Harahap, 2023).

The monthly and daily effective rate method simplifies tax calculations in the January to November tax period by simply multiplying gross income by the monthly effective rate. Calculations for the December period are carried out using the rates of article 17 paragraph (1) letter a of the income tax law to calculate the accumulation (Masaling et al., 2021). This is different from tax calculations using the old rules, where taxpayers must first calculate one year's income and subtract one year's PTKP. After all income has been reduced by allowable deductions, taxable income is obtained which will be multiplied by the tax rate according to the reported amount of taxable income. The tax payable from this calculation is then divided by 12 months, to obtain the amount of one month's income tax (Masrinah et al., 2019).

PT. Sukses Sejahtera Bersama Indonesia is a subsidiary of PT. Varia Usaha Beton, which is business oriented, operates in the service sector in the form of providing Human Resources or Outsourcing and payroll. Based on previous research and changes to tax regulations, it is hoped that there will be developments in discussions related to the Implementation of Changes to Income Tax Article 21 in accordance with Government Regulation Number 58 of 2023 and Minister of Finance Regulation Number 168 of 2023 including withholding, depositing and reporting Income Tax Article 21 on Permanent Employee Salaries at PT. Sukses Sejahtera Bersama Indonesia.

## **II. Literature Review**

### **Income tax**

The income tax law regulates the imposition of Income Tax on tax subjects relating to the income they earn in the tax year. Tax subjects are subject to tax if they receive or obtain income. Tax subjects who receive or obtain income in the income tax law are called taxpayers. Taxpayers are subject to tax on regular or irregular income received or accrued during a tax year or can also be taxed for income in part of the tax year if their subjective obligations begin or end in the tax year (Lihawa et al., 2023).

### **Income Tax Article 21**

Income tax article 21 is a tax on income in the form of salaries, wages, honoraria, allowances, pensions and other payments in any name and in any form in connection with work, services or activities carried out by domestic individual taxpayers, as intended in Article 21 Minister of Finance Regulation Number 168 of 2023 concerning Guidelines for Implementing Tax Deductions on Income in Connection with Employment, Services or Personal Activities (2023). Income tax withholding article 21 in connection with work, services or activities, hereinafter referred to as tax withholding agents, are individual taxpayers, government agencies or corporate taxpayers, including permanent establishments, who are obliged to withhold, deposit and report and produce proof of withholding.

### **Permanent employee**

Based on Minister of Finance Regulation Number 168 of 2023, permanent employees are employees who receive or earn income regularly, including members of the board of commissioners and members of the supervisory board, as well as employees who work on a contract basis for a certain period of time as long as the employee concerned works fully in the job (Syarifudin, 2021).

### **Income Tax Withholding Rates Article 21**

The withholding rate for income tax article 21 consists of the rate based on Article 17 paragraph (1) letter a of the income tax law and the effective rate for withholding income tax article 21. the effective rate for withholding income tax article 21 consists of a monthly effective rate or a daily effective rate. The effective monthly rate is categorized based on the amount of non-taxable income according to marital status and the number of dependents of the taxpayer at the beginning of the tax year (Mantu & Sholeh, 2020)

### **Non-Taxable Income (PTKP)**

In the harmonization of tax regulations (HPP) Law Number 7 of 2021, the amount of non-taxable income (PTKP) for a year is still the same as that regulated in the income tax law (UU PPh). The amount of non-taxable income for a year (Aditya et al., 2024):

1. Individuals amounting to IDR 54,000,000
2. Additional marriage IDR 4,500,000
3. Wife combined with husband additional IDR 54,000,000
4. Supports blood relatives up to a maximum of 3 additional IDR 4,500,000

### **Deadline for Submission of Notification Letter (SPT)**

Tax Return (SPT) is a letter used by taxpayers to report the calculation and/or payment of tax, tax objects and/or non-tax objects, and/or assets and liabilities in accordance with the provisions of tax laws and regulations (Kusuma & Saman, 2022). Income tax article 21 is paid no later than the 10th of the following month using SSP (Tax Payment Letter), income tax article 21 is reported no later than the 20th of the following month using the periodic tax return of income tax article 21. Late reporting of income tax article 21 is subject to a fine which is included in the administrative sanctions amounting to Rp. 100,000.00 (Onivia, 2021).

### III. Research Method

This type of research uses a qualitative approach with a case study method. Case study is a research method that uses a phenomenon as a case to explain a theory, concept, or question (Syarifudin, 2021). This research was carried out at PT. Sukses Sejahtera Bersama Indonesia which is located in Sidoarjo Regency, East Java. The data used in this research are primary data and secondary data. Primary data was obtained directly through observation, documentation and interviews involving four informants in May 2024. Meanwhile, secondary data was in the form of financial reports from PT. Sukses Sejahtera Bersama Indonesia.

Observation is the process of observing and recording directly the object being studied (Aditya et al., 2024). Researchers conducted direct observations from February to June 2024 to observe the calculation process as well as the procedures and data used in the withholding process and information on income tax article 21. Interviews are techniques carried out face to face and question and answer between researchers and informants (Wijaya, 2020). There were four informants in this research, namely, the Main Director, Director, Coordinator for Accounting & Taxation and Employees in the Payroll Department. Interviews with informants were conducted to find out information regarding procedures for withholding, depositing and reporting income tax article 21 on the salaries of permanent employees at PT. Sukses Sejahtera Bersama Indonesia.

**Table 2** Informant List

<b>Name Initials</b>	<b>Position/Title</b>	<b>Information</b>
HM	President director	Informant 1
MK	Director	Informant 2
ANM	Coordinator for Accounting and Taxation	Informant 3
AMA	Accounting and Taxation Staff	Informant 4

Data collection techniques by documenting an information collection procedure in the form of images or writing. Documentary documentation can be an attachment to strengthen data from observations and interviews (Husni & Susanti, 2018).

### IV. Results and Discussion

#### **Withholding, Depositing and Reporting Income Tax Article 21 at PT. Sukses Sejahtera Bersama Indonesia using Flowchart Diagrams**

PT Sukses Sejahtera Bersama Indonesia does not yet have a flow and procedure regarding the process of withholding, depositing and reporting article 21 income tax on permanent employee salaries. Flow and document the process in the form of a sequence of steps in a process in a clear and easy to understand manner. Procedure for withholding and reporting income tax article 21 at PT Sukses Sejahtera Bersama Indonesia starts from collecting employee data, calculating salaries and taxes, to reporting and paying taxes to the government, as well as recording in general journals and employee databases.

**Table 3** Flowchart Reporting Income Tax Article 21 Description

<b>Stage</b>	<b>Description</b>
Employee Data	Initial data contains information about employees who will be paid, including identity, basic salary, allowances and other relevant information.
Inputs New Employee Data	Inputting new employee data into the system, including personal information, employment and other details needed for the payroll process.
Payroll Process and Income Tax Calculation Article 21	The system calculates employee salaries including income tax deductions (PPH) Article 21, including gross salary, tax deductions and net salary received.
Employee Pay Slip	Preparation and distribution of employee pay slips containing details of salaries received, including tax deductions and other benefits.

Preparing Article 21 Income Tax Calculation File & Depositing and Reporting Article 21 Income Tax	Preparation of income tax article 21 calculation reports for each employee and payment of tax that has been withheld to the tax office and reporting in accordance with provisions.
Tax Payable on Salaries	Recording of tax debts that must be paid by the company to the government based on the salaries paid to employees.
Employee Database	Storage of all employee data in a database, including personal information, employment history and salary details, for reference and data management.
General Ledger	Recording every payroll transaction and tax payment in a general journal, including debits and credits to maintain the balance of financial reports.

Figure 1 shows the procedures for withholding, depositing and reporting income tax article 21:

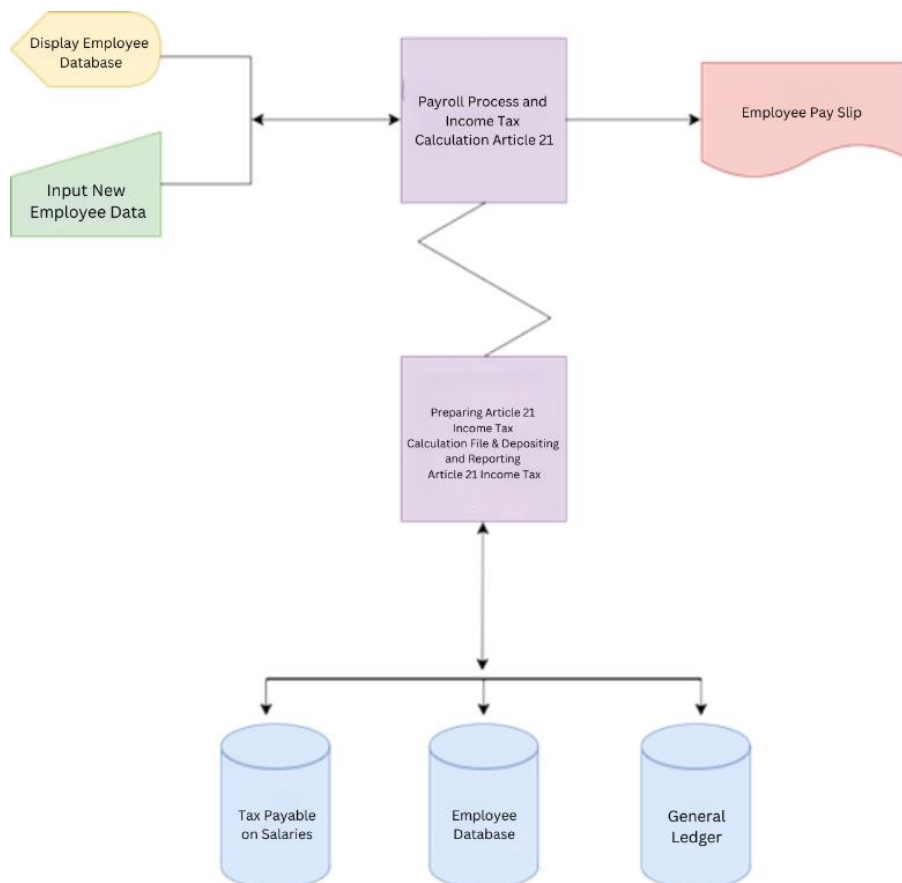


Figure 1 System Flowchart of Reporting Income Tax Article 21

**Withholding and Calculation of Income Tax Article 21 at PT. Sukses Sejahtera Bersama Indonesia**

Income tax withholding article 21 in connection with work, services or activities is an individual taxpayer, government agency or corporate taxpayer, including permanent establishments, who has the obligation to withhold tax on income in connection with the person's work, services or activities personal as intended in article 21 of the income tax law. PT Sukses Sejahtera Bersama Indonesia applies the gross method in withholding income tax article 21:

*"So far we have used the gross method, meaning that no burden arising from PPh 21 deductions is borne by the employees concerned. "So, it is not borne by the company according to the income received by each permanent employee which we report for PPh 21."*

PT Sukses Sejahtera Bersama Indonesia has 789 permanent employees with 8 employees placed at the center and the rest spread across each plant. The application used to calculate income tax article 21 is Excel. This information is reinforced by the statement from informant 3:

*"The calculation tools used now follow the standardization of the latest regulations from the Tax Provisions regarding PPh 21, we use the Excel system, which means we get the Excel system, why? "Because we handle a large workforce, we have to use an Excel system that is systematic and formulated in accordance with the latest tax regulations."*

Calculation of income tax article 21 for the January – November Tax Period. The tax base (DPP) is gross income. For the last tax period, the tax base (DPP) is taxable income with rounding down to full thousands of rupiah). This information is supported by the statement from informant 2:

*"The first factor that influences income is salary. The salary consists of their basic salary. Second, there is overtime pay, if for example their position is as a driver, they have a premium, the premium is from the percentage they get when they drive their TM, mixer truck or dump truck and maybe later if it's annual. there's a THR, it's once a year, like that."*

The change in tax regulations regarding the calculation of income tax article 21 does not cause significant obstacles at PT Sukses Sejahtera Bersama Indonesia because the tax department has taken part in tax training regarding adjustments to tax regulations that will apply in 2024. This information is supported by a statement from informant 3:

*"Finally, I was mainly trained or participated in training by PT. This SSBI is for training on tax updates on PPh Article 21 in 2024 which is in accordance with PP58-2023 and PMK 168-2023. At that time I followed his training at the JW Marriot Surabaya hotel on 29-30. Where the reporting period when the TER is determined is January. "So whether we like it or not, we have to take part in training on that date held by Tugiman Bin Sarjono, SE, MM, BKP from Kiat Tax Training and Consulting."*

Table 4 shows an example of calculating PPh Article 21 on the salaries of permanent employees at PT. Sukses Sejahtera Bersama Indonesia using the latest monthly TER scheme for the January to November period:

**Table 4** Example of Calculating Income Tax Article 21 Calculating with TER

No.	Name	Status	Income Monthly Gross	TER Category	Rates	Income Tax Article 21 Deducted
1.	Employee A	S/0	5,500,000	TER A	0%	13,750
2.	Employee B	S/0	6,250,000	TER A	1%	46,875
3.	Employee C	S/0	4,638,582	TER A	0%	-
4.	Employee D	M/3	3,245,000	TER C	0%	-
5.	Employee E	S/0	4,638,582	TER A	0%	-
6.	Employee F	M/3	4,638,582	TER C	0%	-
7.	Employee G	M/1	15,220,641	TER B	6%	913.238
8.	Employee H	S/0	4,638,582	TER A	0%	-

There are three categories, namely TER category A, TER category B, and TER category C. Category A is intended for individuals with non-taxable income status (PTKP), Single without dependents (S/0), Single with 1 dependent (S/1), and married without dependents (M/0). Category B applies to individuals with PTKP status, Single with 2 dependents (S/2), Single with 3 dependents (S/3), married with 1 dependent (M/1), and married with dependents of 2 people (M/2). Meanwhile, category C is applied to individuals with married status with 3 dependents (M/3) (Harahap, 2023).

**Table 5** TER Category

TER CATEGORY	
STATUS	TER CATEGORY
S/0, S/1, M/0	TER A
S/2, S/3, M/1, M/2	TER B
M/3	TER C

Table 6 displays the monthly average effective rate for category A with 44 rate layers. For the first rate layer, namely income from 0 to five million four hundred thousand rupiah, the rate is subject to 0%,

until the last layer, income above one billion four hundred and one rupiah, is subject to a rate of 34%.

**Table 6** TER Category A

EFFECTIVE MONTHLY RATES CATEGORY A				
NO.	GROSS INCOME LAYER			RATES
1	0	s/d	IDR 5,400,000	0%
2	IDR 5,400,001	s/d	IDR 5,650,000	0.25%
3	IDR 5,650,001	s/d	IDR 5,950,000	0.50%
4	IDR 5,950,001	s/d	IDR 6,300,000	0.75%
5	IDR 6,300,001	s/d	IDR 6,750,000	1.00%
44	IDR 1,400,000,001			34.00%

Table 7 displays the monthly average effective tariff for category B with 40 tariff layers. For the first tariff layer, namely income from 0 to six million two hundred thousand rupiah, the rate is subject to 0%, until the last layer, namely income above one billion four hundred and five thousand one rupiah, is subject to a rate of 34%.

**Table 7** TER Category B

EFFECTIVE MONTHLY RATES CATEGORY B				
NO.	GROSS INCOME LAYER			RATES
1	0	s/d	IDR 6,200,000	0%
2	IDR 6,200,001	s/d	IDR 6,500,000	0.25%
3	IDR 6,500,001	s/d	IDR 6,850,000	0.50%
4	IDR 6,850,001	s/d	IDR 7,300,000	0.75%
5	IDR 7,300,001	s/d	IDR 9,200,000	1.00%
40	IDR 1,405,000,001			34.00%

Table 8 displays the monthly average effective tariff for category C with 41 tariff layers. For the first tariff layer, namely income from 0 to six million six hundred thousand rupiah, the rate is subject to 0%, until the last layer, namely income above one billion four hundred and nineteen thousand one rupiah, is subject to a rate of 34%.

**Table 8** TER Category C

EFFECTIVE MONTHLY RATES CATEGORY C				
NO.	GROSS INCOME LAYER			RATES
1	0	s/d	IDR 6,600,000	0%
2	IDR 6,600,001	s/d	IDR 6,950,000	0.25%
3	IDR 6,950,001	s/d	IDR 7,350,000	0.50%
4	IDR 7,350,001	s/d	IDR 7,800,000	0.75%
5	IDR 7,800,001	s/d	IDR 8,850,000	1.00%
41	IDR 1,419,000,001			34.00%

The calculation for the December tax period uses a calculation scheme based on the HPP Law Number 7 of 2021. Income tax article 21 for the last tax period is calculated as (gross income for the year - office fees - pension contributions - zakat/mandatory religious donations paid through the employer - PTKP) x rate article 17 of the income tax law (Syarifudin, 2021).

#### **Depositing and Reporting Income Tax Article 21 at PT. Sukses Sejahtera Bersama Indonesia**

Based on the results of research analysis, PT. Sukses Sejahtera Bersama Indonesia deposits income tax article 21 via the DJP Online website by uploading the nominal data for income tax article 21 which must be paid using the E-Billing feature and paid through Bank Himbara on average on the 8th of the following month before the deposit deadline in accordance with Minister of Finance Regulation Number 242/PMK.03/2014 Concerning Procedures for Payment and Deposit of Taxes (2014) namely the 10th of the following month after the tax period ends. This is supported by a statement from informant 2 who said:

*"What is certain is that according to tax regulations, payments must be made no later than the 10th of the following month. "So, in May we usually make the deposit at the latest on 8-9 or not, 7-8-9."*

The administrative sanction imposed by the government for late payment of income tax article 21 is that it is subject to a penalty interest of 2% per month on the amount of unpaid tax, calculated from the due date until the date of payment. The tax administration sanction interest rate for the period June 2024 is between 0.59% to 2.25%.

**Table 9** Company Deposit Date of Income Tax Article 21

Tax period	Deposit Date	Income Tax Payment Limit Article 21 Article 2 PMK- <b>242/PMK.03/2014</b>
January	02/07/2024	02/10/2024
February	03/12/2024	03/10/2024
March	04/05/2024	04/10/2024
April	05/08/2024	05/10/2024
May	06/07/2024	06/10/2024

The problem related to the payment of income tax article 21 that often occurs is upload problems when the deposit deadline approaches because on the last date the server will be down because many people are accessing it. This is supported by a statement from informant 4 who said:

*"Usually, the problem may be because the system has an error, the DJP system. Then the second one, because it might be too tight with the final dates for deposits, so it ends up making the system a lot of people use it and go down, usually like that. "So, the way to anticipate this is if you can pay before the due date or final payment date."*

Reporting income tax article 21 uses an electronic system, namely E-Bupot 21/26, on average on the 10th of the following month before the reporting deadline, namely the 20th of the following month after the tax period ends in accordance with Minister of Finance Regulation Number 243/PMK.03/2014 concerning Notification Letters(2014).This is supported by a statement from informant 3 who said:

*"We go through the reporting process to DJP online. Later there will be services about the newest e-BUPOT 21. There you just have to follow the rules, the instructions, that is, later we can report the SPT, the Periodic SPT, what we need is the Periodic SPT, then just input the NTPN. When we have paid, it will be called NTPN, just input it and adjust it to the month and year. We just have to report who signed, the director's signature, etc. can be uploaded directly. "Okay, then there will just be the name BPE or Electronic Receipt of Article 21 Income Tax Reporting."*

*"When we report, we usually pay on H+1 so we don't forget to report. Usually before the 10th, after we pay. Even if we are usually late, it might be because first of all, it's a holiday, a red date or the system can't be used. "But we will make sure that before the 20th we have reported it."*

The administrative sanction imposed by the government for late reporting of income tax article 21 is an administrative fine of IDR 100,000 if the SPT is not submitted on time.

**Table 10** Company Reported Date of Income Tax Article 21

Tax period	Report Date	Reporting Limit for Income Tax Article 21 Articles 10 and 11 PMK- <b>243/PMK.03/2014</b>
January	02/23/2024	02/20/2024
February	03/20/2024	03/20/2024
March	04/18/2024	04/20/2024
April	05/15/2024	05/20/2024
May	06/07/2024	06/20/2024

The procedure for withholding, depositing and reporting income tax article 21 carried out by PT Sukses Sejahtera Bersama Indonesia is in accordance with the latest tax regulations regarding income tax article 21 by implementing a calculation and withholding scheme using the Average Effective Rate (TER)

according to the status and category of each TER every employee. The company makes deposits and reports income tax article 21 in an orderly manner. However, in this calculation and deduction process, the Company has challenges, namely because it still uses the Excel system for calculations and deductions, causing frequent human errors due to inputting data for approximately 700 employees each month with many layers of TER rates. This can still be overcome by being more careful and doing the calculations two weeks before payroll takes place.

## V. Conclusion

The implementation of tax obligations related to the process of withholding, depositing and reporting income tax article 21 at PT Sukses Sejahtera Bersama Indonesia is in accordance with Government Regulation Number 58 of 2023 and Minister of Finance Regulation Number 168. The company has implemented the average effective rate per January scheme policy. Although there are obstacles due to adjustments in the calculation and deduction process, namely having to classify the TER category rates for each employee, numbering approximately 700, as well as being late in depositing and reporting income tax article 21 on the salaries of permanent employees at PT Sukses Sejahtera Bersama Indonesia. However, in the following months the company was able to adapt to the new and orderly policy in depositing and reporting income tax article 21 before the specified deadline.

The average effective rate scheme set by the government has advantages and disadvantages. The advantage of this calculation scheme is that it is easier for tax deductors to calculate the income tax article 21 payable because they only multiply gross income by the taxpayer's TER category. The disadvantage of this TER scheme is that the amount of Article 21 income tax withheld is greater because the tax base is gross income. This is different from the calculation with the old policy where the basis for taxation was net income.

A limitation in the research is the minimal number of informants related to the topic raised, namely income tax article 21 because the company only has 2 employees in the tax sector who are involved in the process of calculating, withholding, depositing and reporting income tax article 21. Even though there are limited informants related to the topic, there are still This can be overcome by interviewing two directors at the company. So that the number of informants available can produce accurate information regarding calculations, deductions, deposits and reporting of income tax article 21 with the latest policies set.

The suggestion for future researchers is that it is hoped that future researchers will be able to carry out an analysis regarding the issue of rate consistency because maintain consistency in rates to provide certainty to taxpayers and avoid frequent changes that can be confusing and also the existence of many rates with the risk of possible human error by the company if the calculations are done manually. As well as looking for companies that meet the qualifications for the topics raised to facilitate data collection when making reports.

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