

# Analysis Impact of Implementing the Effective Tax Rate Scheme for Calculating Personal Income Tax: Study on Tax Consulting Office X

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**Abstract.** This research aims to analyze the impact of changes calculations using the Effective Tax Rate Scheme in junior tax consultant. This research uses a descriptive qualitative method by collecting data through observation and interview techniques with 3(three) junior tax consultant at Tax Consulting Office X. The results of the analysis from observations and interviews show that changes to calculations using the TER scheme have a significant effect for performance of tax consultant staff, including adjustments which is conducted by Tax Consulting Office, service to clients, challenges faced, and the level of tax compliance. The research results show that the implementation of the Effective Tax Rate scheme by junior tax consultant at Tax Consulting Office X has a positive impact because it makes calculations easier and resulting in work efficiency.

**Keywords:** *Effective Tax Rate Scheme, Personal Income Tax Tax Consultant, Tax Calculation.*

## I. Introduction

Tax developments that occur within the country are most likely due to changes in the country's economic structure as well as the values and goals of society which continue to develop. Tax reform is carried out to increase efficiency and tax compliance as well as to optimize state independence in financing domestic development. Clarity of targets and objectives in carrying out tax reform must be carried out, because when tax reform will be confirmed, the state, especially the government, must be truly prepared and careful about aspects of justice as well as ease of implementation (D. A. Putri & Najicha, 2021). One of the way from this tax reform is simplifying the system and changing tax rates. Changes or adjustments need to be made as a solution in the process of efficiency and effectiveness of the Personal Income Tax calculation. Director General of Taxes ratified regulations containing rules for simplification process of calculating of Personal Income Tax through PP Number 58 of 2023. The Director General of Taxes revealed that the adjustments to this regulation were based on previous calculations which were difficult to understand. Complexity of calculating Personal Income Tax manually by the employer give some risk to problems regarding the possibility of errors calculation that is not accordance with tax regulations.

Renewal of PP Number 58 of 2023 about Personal Income Tax tax rates by applying the Effective Tax Rate scheme in calculating deductions for Personal Income Tax employees, which uses a single rate system by grouping employees into three large groups, that is TER A, TER B, and TER C with different rate (Anggraeni & Dhaniswara, 2024). Based on PP Number 58 of 2023, the provisions for using the single rate or Effective Tax Rate scheme consist of period effective rates (with the exception of the last tax period) and daily (DJP, 2023). The imposition of a single rate is based on the status category attached to the Taxpayer and the nominal amount of gross income. The application of Effective Tax Rate, which was approved by the government, aims to facilitate the process of calculating Personal Income Tax in order to minimize calculation errors. However, the ratification of Government Regulation (PP) Number 58 of 2023 by the government will certainly be separated from the emergence of speculation and different responses from several parties. As is the case with tax consultants as service providers to assist taxpayers in fulfilling their tax rights and obligations, they are also impacted from the changes rules. Tax consultants. as providers of information on changes to tax regulations and tax consultation processes such as calculation strategies to clients of course also impacted too.

This research is also inseparable from the role of previous research, such as research conducted by Harahap (Harahap, 2023) which comparatively examines the application of calculations using PP Number 58 of 2023 with the previous regulations. The findings from this research state that the TER scheme in companies is give efficiency and has a positive impact because both employers and employees can calculate the amount of Personal Income Tax Period payable independently or by their self. Other research that contains similar discussion is research conducted by Vallentino and Yuniarwati (Vallentino & Yuniarwati, 2024) regarding tax planning using the gross up method calculation from the application of pre-change and post-change PP Number 58 of 2023. The results of this research state that applying calculations using the gross up method after changes is deemed beneficial for employees and the company because it is easy and but will causes increase deductions with fixed deposits.

The urgency of this research is to find out whether changes in tax rate using the TER scheme will have a positive or negative impact within the scope of tax consultants so that it can be used as evaluation material for the government in formulating appropriate new regulations so that they can be of maximum benefit to all aspects. Therefore, this research is aimed at analyzing the impact of the tax rate update according to PP

Number 58 of 2023 which applies the single rate scheme for calculating Personal Income Tax.

## II. Literature Review

### Income Tax Article 21

Personal Income Tax is a type of income tax whose implementation is carried out by deducting compensation for income received due to activities carried out by domestic taxpayers (Mardiasmo, 2016; Choirunnisa & Pohan, 2023). Referring to the Minister of Finance Regulation (PMK) Number 168 of 2023, Personal Income Tax is defined as a tax that deducts income or income earned by the Taxpayer in the form of salary or wages, honorarium, allowances for workers, and provision of other income in anyone's name and in the form of any form related to professions, services and other activities carried out and in accordance with those described in Article 21 of the Income Tax Law (Ministry of Finance, 2023). Personal Income Tax is used in making tax period payments for domestic taxpayers by deducting a certain amount of tax from the income earned by both employees and individuals. Tax avoidance strategies in Personal Income Tax can be carried out by taxpayers. Even so, a consistent and mature strategy is needed so that this strategy can work (Sunani, 2022). Several elements in the calculation process for withholding Personal Income Tax consist of the following: 1) Fees for Position, 2) BPJS Employment, 3) BPJS Health 4) Fees for pensions, 5) Non-Taxable Income (PTKP), and 6) Taxable Income (PhKP) (Anggraeni & Dhaniswara, 2024). The latest regulations add Tapera as an additional element used in determining the amount of Personal Income Tax as a deduction from income for tax (Central Government, 2024).

### Single Rate (TER) Scheme

TER is a form of the Personal Income Tax calculation scheme. According to Adelina and Nugrahanto (Adelina & Nugrahanto, 2021) revealed that the application of the TER scheme is used in the process of simplifying the Personal Income Tax calculation system. The final tax uses a single rate. The use of the TER scheme in calculating Personal Income Tax is not used as a new calculation system, but as a tool for ease of calculation (Krisnawati, 2024). In PP Number 58 of 2023, it is explained that there are 2 (two) type of TER schemes, monthly and daily by categorizing rates according to the worker's Non-Taxable Income (PTKP) status and the gross income from Taxpayer (Directorate General of Taxes, 2023). This regulation also contains monthly TER categories that more comprehensively reflect on the worker's PTKP status. The categories are divided into the following:

1. Category A: contains 44 single rate layers with PTKP status (a) unmarried with no dependents (TK/0), (b) unmarried with 1 (one) dependent (TK/1), and (c) married without dependents (K/0)
2. Category B: contains 40 single rate layers with PTKP status (a) unmarried with 2(two) (TK/2) and 3(three) (TK/3) dependents and (b) married with 1(one) ( K/1) and 2(two) (K/2) dependents.
3. Category C: contains 41 single rate layers with PTKP status (a) married with 3 (three) dependents (K/3).

Details regarding TER rate layers are presented in Attachments letters A, B and C in PP Number 58 of 2023. The TER rate Scheme is then used as a reference for calculating deductions for Periodic Personal Income Tax , except for the Last Tax Period for permanent employees. This is done by multiplying gross income by a single rate according to the PTKP status category.

Meanwhile, the daily TER is divided into 2 (two) types of rate s, namely:

1. An effective rate of 0% is imposed on daily gross income below or equal to IDR 450,000.
2. An effective rate of 0.5% is imposed on daily gross income above IDR 450,000 to IDR 2,500,000.

Details regarding TER rate layers are presented in Appendix letter D in PP Number 58 of 2023. The TER or Single Rate Scheme used as a reference for calculating daily Personal Income Tax deductions for non-permanent employees. Hoped that the TER scheme will provide convenience. By the Director General of Taxes through the Government, TER Scheme will be used as evaluation material for the future. This evaluation is likely to create a TER rate table in attachment to PP Number 58 of 2023 has changes or additional layers according to gross income. This is done as a basis for reflecting the amount of Personal Income Tax which is deducted according to the real conditions (Wildan, 2024).

## III. Research Method

The method that used in this research is a descriptive qualitative. A descriptive qualitative is carried out by analyzing data through describing the situation and conditions of research subjects and objects in the form of narratives or descriptions (Werdingsih & B, 2022). The research was carried out using data collection techniques in the form of observations and interviews with 3 (three) tax consultant staff at the X tax consultant office (Tax Consulting Office ) who were then called informants. The three informants are junior consultants who are responsible for direct involvement with clients. Both of them also Accounting graduates and have experience as junior consultants for more than 1 (one) year. The type of data source used is primarily form of information and data obtained directly during interview and observation process. The analysis in this research was carried out by looking at the phenomenon of changes in the calculation of Personal Income Tax on the perception of tax consultants and the real situation during the calculation of Personal Income Tax and then describing and explaining in a narrative text about Impact of Implementing

the TER Scheme According to PP Number 58 of 2023 as the basis for calculating Personal Income Tax at the Tax Consultant Office.

#### **IV. Results and Discussion**

Data obtained by researchers from observation activities and interviews with 3 (three) tax consultant staff at Tax Consulting Office found it difficult to carry out calculations. Observations were carried out by directly observing the performance of tax consultant staff when calculating Personal Income Tax using the Director General of Taxes Regulation Number 16/PJ/2016 which is the previous regulation with calculations using PP Number 58 of 2023 uses the TER scheme. Researchers also get involved directly by participating in the comparison process with the real conditions experienced by researchers. The results of the observations carried out show the significant impact of changes to the calculation of Personal Income Tax using the TER scheme, seen from the calculation process as well as the duration of work to determine the effectiveness of the work. Next, the researcher will conduct a structured interview by asking 5 (five) questions that have been prepared by the researcher according to the topic and discussion in the research. Interviews were conducted formally on 24, 27, and 28 May 2024. The results of the interview show that the overall information obtained in the interview with the informant is similar, indicating that the information is appropriate. The results of the interviews obtained by researchers after doing interview with informants as tax consultant staff at the Tax Consultant Office (Tax Consulting Office ) X will be used as a source for drawing conclusions from the final results. The explanation of the results of interviews and observations will be explained through descriptive narratives.

##### **Changing Aspect in PP Number 58 of 2023**

Based on the results of interviews conducted with 3 (three) tax consultant staff at Tax Consulting Office shows the same perception. Changes occurred in the procedure for calculating Article 21 Income Tax deductions, which uses the TER scheme for permanent and non-permanent employees. This is done by looking at the monthly and annual TER schemes. This is different from the previous regulations contained in the Director General of Taxes Regulation Number 16/PJ/2016 which uses the rate of Article 17 paragraph (1) for the entire process of calculating Personal Income Tax at a progressive rate. After the publication of the PP Number 58 of 2023 regulations, the process of calculating Personal Income Tax has been updated by not only applying the rates of Article 17 paragraph (1) with progressive rates, but also using the TER scheme as a combination of calculations. With this TER scheme the calculations become easier and efficient also can minimize calculation errors. The use of the TER scheme is used to calculate the withholding of Personal Income Tax for the Tax Period at a single rate so that when companies give Eid al-Fitr allowance, it make large tax burden and results in overpayment at the end of the year. This is supported by an additional statement from one of the informants as follows:

*"This TER scheme uses a single rate, so this will have a big impact when the company gives additional salaries to employees, for example last month (April) the company gave Eid al-Fitr allowance that have same nominals as a month salary to certain employees, and that made them shocked when they saw the evidence. the tax expense becomes much bigger than before"*

This explanation shows that the application of the TER scheme in calculating Personal Income Tax is sensitive to the compensation received by the Taxpayer. Companies must be careful in providing additional compensation because it will have a direct effect on the tax rate. This can be used as a strategy by companies and tax consultants in carrying out the process of withholding Personal Income Tax which affects fiscal report.

Another change lies in the system for creating deduction receipts for non-daily paid employees. In the previous regulations, proof of deduction was made once in one Tax Period for non-employees. Meanwhile, PMK 168 of 2023 requires that proof of withholding be produced when the tax subject receives compensation, including when the tax withholding is nil. So when an employee receives 25 days of salary, proof of 25 deductions must also be made without paying attention to whether the tax deduction is nil or has a nominal value.

##### **The Consultation Services Effect After Renewing of PP Number 58 of 2023**

Based on the results of interviews conducted with 3 (three) tax consultant staff at Tax Consulting Office 58 of 2023 shows the same perception. With changes to the rules, of course there will be an impact on the process of services provided. The tax consultant will explain what changes have occurred, in this case in the form of changes to rates and calculation methods. It is easier for tax consultant staff to explain the calculation procedures for Article 21 Income Tax which only contains elements of additional income to obtain gross income as well as information regarding employee status to clients. Different from before, consultants need to explain in more detail and complexity regarding additional aspects of deductions to obtain net income as a basis for calculating Personal Income Tax . The provision of consulting services is carried out by creating a system to make calculations easier for clients without needing to look at the rates used one by one. The consultant will carry out trial error on the system so that it can then be used by the client. As long as the tax consultant provides a system for the client, the client himself will find it easier so

that he can directly carry out the calculation by inputting the basic salary with the salary addition aspect only, without the need for the deduction aspect as was done in the previous rules. After input, the system will work automatically and will obtain an output in the form of the amount of Personal Income Tax tax deduction.

### **Challenges in Implementing PP Number 58 of 2023**

Based on the results of interviews conducted with 3 (three) tax consultant staff at Tax Consulting Office 58 of 2023 shows that there are several challenges that occur. The results of interviews regarding the challenges faced in implementing this are presented as follows:

1. The client database has not been updated and is in accordance with the data in the DJP. This is reinforced by the addition of a few statements by the informant as follows:

*"For example in my client PT. X has around 500 names and ID number from the client database that are different from those in the DJP, so it makes tracking and reporting difficult, and sometimes the employee status data uses the one from the first time they come to work, not the updated one, so that will affect the tax deduction."*

This challenge is one of the obstacles in the taxation process. In this case, the tax consultant will inform the client company regarding the incompatibility of the data obtained. The client company will then be handled by the personnel department and will carry out further confirmation to the employee concerned.

2. Tax system in DJP Online to implement PP Number 58 of 2023 is less than optimal. This is reinforced by additional statements by informants as follows:

*"Because this is a transition period, the tax system is still ambiguous. The DJP system will repair or add to the system when there are complaints. So there are still some features that are still missing."*

With these challenges, it shows that adjustments are still needed between the two, both from the tax consultant and the DJP side. Tax consultants need to make complaints immediately to the DGT to ensure complete implementation of tax regulations. For the DJP, it is also hoped that they can immediately improve the system so that taxation, especially Personal Income Tax, can run well.

### **Tax Compliance Level After PP Number 58 of 2023**

Based on the results of interviews conducted with 3 (three) tax consultant staff at Tax Consulting Office Since the implementation of PP Number 58 of 2023, tax compliance will increase. This is because reporting can be done with NIK, which means workers who do not want to provide their NPWP can use NIK to report taxes. One of the informants added a few statements as follows:

*"Actually, the impact on tax compliance is that the client's database is sometimes different from that of the DJP, so that can lead to late reporting"*

This explanation shows that tax compliance with Personal Income Tax has increased because the reporting method has become easier (in this case using NIK). So if there are taxpayers who do not want to deposit their NPWP number, the tax consultant or the client company's tax department can report using the NIK contained in the company's database. On the other hand, if the name and/or NIK in the client database is different from that in the DGT, it can cause the taxpayer's data to be illegible, resulting in late tax reporting.

### **Internal System Adjustments to Comply with PP Number 58 of 2023**

Based on the results of interviews conducted with 3 (three) tax consultant staff at Tax Consulting Office Adjustments made to implement PP Number 58 of 2023 is 100%. Worksheets for calculations in the previous way really cannot be used anymore. This resulted in senior consultants and tax consultant staff having to immediately make adjustments by creating a new system to facilitate the calculation of Personal Income Tax. It is felt that the working paper currently used is easier to use. This shows that the creation of the system fulfills the tax regulations of PP Number 58 of 2023 is not a big deal because basically creating this system can help the efficiency and effectiveness of the work of tax consultant staff.

The results of observations made by researchers show that changes to the calculation of Personal Income Tax using the TER scheme in accordance with PP Number 58 of 2023 has the following impacts:

1. Changes that are different from the existence of PP Number 58 of 2023 lies in the rates used as the basis for calculating Personal Income Tax. The new regulations use the TER scheme. Of course, this rate is different from the previous regulations which used the Article 17 rate Scheme. Observation results show that the rate imposed in the Personal Income Tax calculation process has changed.

**Table 1. Changes Rate in PP Number 58 of 2023**

| PER 16/PJ/2016   | PP Number 58 Of 2023   |
|--|--|
| Using the progressive rate of Article 17 Paragraph (1) for the entire calculation as follows: <ul style="list-style-type: none"> <li>● 5% (0 until 60 million)</li> <li>● 15% (60 until. 250 million)</li> <li>● 25% (250 until 500 million)</li> <li>● 30% (500million s.d. 5 Billion)</li> <li>● 35% (&gt; 5 Billion)</li> </ul> | 1. With the TER Scheme for Tax Periods except the last Tax Period: <ul style="list-style-type: none"> <li>● TER A</li> <li>● TER B</li> <li>● TER C</li> </ul> 2. With the progressive rate of Article 17 Paragraph (1) for the Last and Annual Tax Period: <ul style="list-style-type: none"> <li>● 5% (0 until 60 million)</li> <li>● 15% (60 until. 250 million)</li> <li>● 25% (250 until 500 million)</li> <li>● 30% (500million s.d. 5 Billion)</li> <li>● 35% (&gt; 5 Billion)</li> </ul> |

2. The calculation duration when using the TER scheme is faster than when carrying out calculations using the Article 17 rate scheme. This occurs because the calculations are considered more practical and efficient with the emergence of the TER scheme in it. In the TER scheme there is no need to calculate the deduction element in the calculation of Personal Income Tax, because it is enough to use the nominal Gross Income and then multiply it by the single TER rate.

**Table 2. Differences That Occur in PP Number 58 Of 2023**

|             | PP Number 58 Of 2023  | PER 16/PJ/2016  |
|-------------|---|---|
| Rates       | A single rate will be charged according to the PTKP status and nominal gross income of the worker | Article 17's progressive rates layer is imposed on PhKP which is net income after deducting PTKP status |
| Calculation | Gross Income X TER Rates  | (Net Income – PhKP) X Article 17 Rates  |

Another thing, researchers found that there were tax consultants carrying out calculations via the tax calculator apk. This is done by simply entering the nominal gross income and status into the website to then obtain the period of Personal Income Tax due. Of course, this makes the calculation process much more practical with the calculation duration being faster.

3. Transparency occurs from the ease of calculating TER. Employees whose taxes are deducted can immediately check using the tax calculator independently to ensure that the amount of Personal Income Tax deducted in the tax calculator is in accordance with the deductions made by the employer under the auspices of a tax consultant.
4. The reporting process must use NPWP or NIK, thereby increasing tax compliance with the possibility of reporting late. This is because the reporting process must be in accordance with the data stated in the online DJP, which cannot be manipulated.

From the interviews and observations, it shows the harmony of the results. The application of the TER scheme is in accordance with PP Number 58 of 2023 through interviews with tax consultant staff showed a positive impact in the form of ease of calculation as efficiency and effectiveness of performance in calculating Personal Income Tax. This convenience ultimately has an impact on tax compliance which can be used as a benchmark in increasing the amount of State tax. Even though there are still challenges, the tax consultant staff considers it not to be a big problem. The observation results confirm this through the implementation duration spent by tax consultant staff in calculating Personal Income Tax which is shorter than the calculation process according to the previous rules. The combination of data from interviews and observations strengthens the conclusion that the application of the TER scheme can increase efficiency and effectiveness as well as tax compliance,

thereby showing that the existence of the TER scheme has a positive impact on tax consultants

## V. Conclusion

Government Regulation Number 58 of 2023 has had a positive impact on tax consultant staff at Tax Consulting Office. With this convenience, tax consultants can work effectively and efficiently. This reduces the risk of errors and also increases tax compliance. The performance of consultant staff can be maximized because providing teaching to clients can be done more easily because it only involves gross income and status which will then be directly multiplied by the appropriate TER rate. Even though consultants make thorough adjustments, they don't think it's a big deal because clients can do the calculations independently. The adjustments made by the tax consultant were in the form of creating a new system as an advanced level of convenience in calculating Personal Income Tax. Overall, PP Number 58 of 2023 increases efficiency, effectiveness and accuracy in carrying out tax calculations, as well as improving the quality of tax services. Thus, tax consultants will feel a positive impact from this regulatory change. Compliance with taxation is also felt to have increased so that state revenues also increase. From the positive impact of changes to PP Number 58 of 2023 is expected to continue so that it can improve the integrity of the tax system through taxpayer compliance.

Suggestions for the government to carry out evaluations in making and ratifying regulations in the future by looking at the condition of taxpayers so that taxation in Indonesia can be carried out easily so that all parties can feel the positive impact. For further research, it is recommended to conduct similar research by developing a different scope such as the impact on doctors, influencers, civil servants and other tax subjects.

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