

ANALYSIS OF THE APPLICATION OF INCOME TAX ACCOUNTING PPh 21 THE SALARY OF EMPLOYEES AT VITKA POINT BATAM SPBU

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Abstract

SPBU Vitka Point is a company engaged in the fuel retail sector in Batam City. SPBU Vitka Point deducts PPh 21 every month from employee income. The goal to be achieved in this study is to analyze whether the calculation, determination, and reporting of PPh 21 Income Tax for employees at the Vitka Point gas station are by the Law on the Harmonization of Tax Regulations No. 7 of 2021 (Chapter III). The research was conducted using descriptive qualitative methods and data collection techniques using observation, documents, and interviews. The Vitka Point gas station uses a withholding tax system withholding tax. The calculation of PPh 21 at the Vitka Point gas station for income received regularly by employees is correct and by the provisions of the applicable Law.

Keywords: Tax Compliance; Withholding Tax System; Income tax

1. Introduction

The role of taxes for the Indonesian state is to function as a means of state revenue and function as a regulator or as an alignment of economic activities in the future. This first tax function makes taxes a mainstay for the government to generate the highest possible revenue from the tax sector. To carry out tax obligations, taxpayers must understand the general provisions of taxation (Runtuwarow & Elim, 2016).

One type of income that is the object of the withholding tax system is Income Tax Article 21 which is a tax on income in the form of salaries, wages, honoraria, benefits, and other payments in whatever name and form in connection with work or position, services, and activities carried out by individual domestic Tax Subjects. Taxpayers of PPh Article 21 include permanent employees who receive income regularly or irregularly.

PT. Batamindo Pertiwi is a company founded in 2005 with the intent and purpose of being a business entity that carries out business activities in the trade, export-import, general development, fishery, plantation, transportation, workshop, and services sectors, currently PT. Batamindo Pertiwi trades fuel oil for the public at public refueling stations (SPBU), which are known to the people of Batam as SPBU Vitka Point No. 14,294,722. The Vitka Point gas station employs 28 employees to carry out its business. It is broken down into permanent and non-permanent employees, with details of 22 permanent

employees and six non-permanent employees, so it has excellent potential in paying taxes, especially income tax article 21.

Lack of understanding of withholding taxes against the applicable regulatory system can lead to errors in calculating, reporting, and depositing PPh Article 21, and this, of course, can result in losses for companies, employees, and especially for the government because it can cause potential loss of government taxes.

The Vitka Point gas station uses a withholding tax collection and withholding system, which is a system of withholding or collecting taxes in which the government gives trust to taxpayers to carry out the obligation to withhold or collect tax on income paid to income recipients while depositing it into the state treasury. It can also be interpreted that the withholding tax system is a third-party tax payment.

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2. Theoretical Background

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3. Methods

The approach in this study uses a qualitative research approach. Qualitative research is a method used to examine object conditions that are more adaptive if reality changes, directly represent the relationship between the researcher and the research object, and are more sensitive and able to adapt to the impacts of the value patterns encountered (Abdussamad, 2021). Researchers as crucial instruments in taking samples of data sources with inductive/qualitative analysis and emphasizing meaning rather than (Sugiyono, 2017). The analysis technique used is descriptive, namely, data collection in the form of descriptions and documentation. Descriptive data analysis techniques include analyzing, describing, and summarizing events or phenomena from data obtained through interviews.

This research is located at the Vitka Point gas station, which is located at Jl. Gajah Mada, Tiban Lama, Kec. Sekupang, Batam City. This research was conducted from September 2022 to April 2023. The data sources in this study are primary data and secondary data. Primary data was obtained and collected directly, such as direct interviews at the finance department of the Vitka Point gas station. Secondary data was obtained in this case through payroll, company history, and organizational structure.

The following is a research procedure carried out by researchers with the finance department of the Vitka Point gas station regarding the application of Article 21 Income Tax accounting for employee salaries, namely:

1. Observation: At this stage, the researcher made observations at the research site to make direct observations to find out the application of Article 21 Income Tax accounting for the salaries of employees of the Vitka Point gas station.
2. Documentation: data collection techniques using existing records or documents at the research location and sources relevant to the research object (Sugiyono, 2008). The documents in this study are documents for calculating and reporting PPh Article 21.
3. Interview: a meeting of two people to exchange information and ideas through question and answer so that that meaning can be constructed on a particular topic. Interviews were conducted as data techniques if researchers wanted to know things from research in more depth with the finance department of the Vitka Point gas station.

Furthermore, the analytical method used in this study is descriptive qualitative, namely discussing problems by collecting, describing, calculating, and comparing a situation so that conclusions can be drawn, which include calculation, recording, and reporting of Article 21 Income Tax (PPh) for Vitka gas station employees Point. In this study, the authors will compare the Application of Income Tax Accounting Article 21 on Vitka Point Gas Station Employee Salaries with HPP Law No. 7 of 2021 (Chapter III) is appropriate.

4. Results and Discussion

Analysis of Employee Income at the Vitka Point gas station

SPBU Vitka Point is a trading company with 28 employees. The 28 employees are permanent and non-permanent employees. In return for the gas station employees, Vitka Point provides a basic salary, position allowances, and overtime pay for employees every month, as well as a Holiday Allowance (THR) once a year, namely on Eid or Christmas. Employees' salary is higher than the Batam City minimum wage in 2022, which is Rp. 4,186,3059, where the salary received by Vitka Point gas station employees is Rp. 4,200,000, including fixed and non-fixed allowances, and the holiday allowance given by the Company to employees is one month's salary.

Analysis of Employee Income Tax Calculation and Withholding by HPP Law No. 7 of 2021

SPBU Vitka Point is obliged to calculate Income Tax Article 21 for employees every month using the withholding tax system. The calculation is carried out by the finance

department, assisted by the Vitka Point gas station admin. The Company adjusts the calculation by HPP Law No. 7 of 2021 concerning Article 21 Income Tax. Based on the analysis of Article 21 Income Tax calculations, the Company has effectively carried out the obligation to withhold Article 21 Income Tax.

From the data obtained, it was found that the Vitka Point gas station had calculated and deducted PPh by the 2021 HPP Law concerning tax payments through income tax deductions. The following is the calculation of Article 21 Income Tax and the application of accounting for employees at the Vitka Point gas station:

Table 1. Calculation of PPh 21 for Vitka Point Gas Station Employees in 2022

| ST | Penghasilan | B. Jabatan 5% | JHT 2% | JP 1% | Penghasilan | Penghasilan | PTKP | PKP | PPh Pasal 21 |
|-----|-------------|---------------|---------|--------|-------------|---------------|------------|------------|--------------|
| | Bruto | | | | Netto | Netto setahun | | | Atas Gaji |
| K/1 | 5.926.954 | 296.348 | 99.000 | 49.500 | 5.482.106 | 65.785.276 | 63.000.000 | 33.420.000 | 139.250 |
| TK | 5.153.972 | 257.699 | 83.727 | 41.864 | 4.770.683 | 57.248.192 | 54.000.000 | 38.976.000 | 162.400 |
| TK | 4.913.972 | 245.699 | 83.727 | 41.864 | 4.542.683 | 54.512.192 | 54.000.000 | 6.144.000 | 30.720 |
| TK | 5.257.272 | 262.864 | 83.727 | 41.864 | 4.868.818 | 58.425.812 | 54.000.000 | 53.100.000 | 250.000 |
| TK | 4.932.272 | 246.614 | 83.727 | 41.864 | 4.560.068 | 54.720.812 | 54.000.000 | 8.640.000 | 43.200 |
| K/3 | 6.176.954 | 308.548 | 104.000 | 52.000 | 5.712.107 | 68.545.284 | 72.000.000 | - | Nihil |
| K/3 | 5.123.972 | 256.199 | 83.727 | 41.864 | 4.742.183 | 56.906.196 | 72.000.000 | - | Nihil |

Data source: Vitka Point gas station, 2022

From the table above, it can be seen that of the seven employees of the Vitka Point gas station sampled in this study, there were five employees whose income was taxable. This is due to the net income minus the non-taxable income; the result is a minus so that no income will be subject to Article 21 income tax.

Based on the calculation of the employee's Article 21 taxable income above, it can be seen that the calculation is under the applicable Law, where the calculation of Article 21 PPh has taken into account the 5% office fee, 2% JHT, 1% pension contribution and has applied a progressive tax rate. PPh 21. This is also due to adding a fifth layer to the PPh 21 income rate. Here are the differences:

| | |
|---|--------------|
| Income 0 – IDR 60 million | = 5 percent |
| Income of IDR 60 million – IDR 250 million | = 15 percent |
| Income of IDR 250 million - IDR 500 million | = 25 percent |
| Income of IDR 500 million – IDR 5 billion | = 30 percent |
| Income above IDR 5 billion | = 35 percent |

The HPP Law stipulates that this 5 percent rate is determined for taxpayers with income of up to IDR 60 million.

The mechanism for calculating PPh Article 21 for employees at the Vitka Point gas station can be seen below: RE works in the administration section with a gross income of Rp—5,153,972 per month with unmarried status.

| | |
|----------------|----------------|
| Monthly Salary | IDR. 4.236.700 |
| Allowances | IDR. 917.272 + |
| Gross Income | IDR. 5.153.972 |
| Subtraction: | |

| | |
|--|-------------------|
| Office Fee (5% x 5.153.972) = | IDR. 257.699 |
| Old age security is borne by employees at 2% | IDR. 103.079 |
| Retirement Guarantee borne by employees 1% | IDR. 51.540 |
| Net Income | IDR 4.741.654 |
| Annual net income | IDR 56.899.848 |
| Non-Taxable Income (PTKP) | IDR. 54.000.000 |
| Taxable Income (PKP) | IDR. 2.899.840 |
| Pph 21 (1 year) 5% | = IDR. 144.992 |
| Pph 21 (1 month) | = IDR 12.083 |

Income tax Article 21 for the employees of the Vitka Point gas station above is obtained from gross income, namely salary added to allowances. The result is reduced by the office fee of 5% of gross income to obtain net income. This net income is annualized and reduced by PTKP (non-taxable income), which has been regulated in the Tax Law, then PKP will be obtained. Furthermore, the PKP is multiplied by the Progressive Income Tax Article 21 rate in the HPP Law to obtain Article 21 income tax debt for employees.

The accounting for employee income tax which is carried out by the Vitka Point gas station in recording the recapitulation of employee income and its income tax, can be seen as follows:

Table 2. Journals made by the Company January 2021- January 2023

| Month | Description | Debit | Kredit |
|-------------|--|-------|--------|
| Jan | Beban Gaji/Tunjangan-tunjangan | xxx | |
| 2022 | Kas | | xxx |
| | Hutang PPh Pasal 21 (pada saat membayar gaji) | | xxx |
| Feb | PPh Pasal 21 | xxx | |
| 2022 | Kas | | Xxx |
| | (pada saat setor PPh Pasal 21 bulan januari 2022) | | |

Data will be processed in 2023

The table above is a journal by the Company relating to the payment of employee salaries from January 2022 to December 2022. Article 21 PPh deposits at the Vitka Point gas station are made the following month and are recognized as Article 21 PPh payable.

The procedure for reporting Income Tax Article 21 at the Vitka Point gas station, namely: Withholding Income Tax Article 21, is carried out monthly with the payment of employees' monthly salaries.

1. Withholding of Article 21 income tax is carried out by the finance department of the Vitka Point gas station as the payer.
2. Vitka Point Gas Station uses Periodic SPT for tax reporting.

3. Deposit of Income Tax Article 21 which has been deducted, is carried out every month until the 10th of the following salary month. Article 21 Income Tax Reporting is carried out 20 days after the end of the tax period. Article 21 Income Tax Reporting is done by filling out a Tax Return (SPT) online through the DGT Online application.

Analysis of Article 21 Income Tax Deposit and Reporting on Employee Salaries

PPh Article 21 deposit at the Vitka Point gas station is made online through the Bank Mandiri internet banking application, which is made before the 10th of the following month. Reporting of SPT PPh Article 21 for the December 2022 period is also carried out through the DGT Online application.

5. Conclusion

The results of the research conducted can be concluded that the results of the calculation of Article 21 Income Tax at the Vitka Point gas station are correct and are by the applicable tax rates in the Tax Harmonization Law No. 7 of 2021, the journal made by the Vitka Point gas station in connection with the calculation of Article 21 PPh has been made correctly, namely acknowledging that there is an Article 21 PPh debt and payment and reporting of Article 21 PPh by the Vitka Point gas station is carried out online and by applicable tax regulations i.e., payment is made no later than the 10th of the following month and reporting is made no later than the 20th after the end of the tax period.

To continue to maintain and improve compliance with tax regulations in order to avoid problems and violations and keep abreast of the latest information regarding the latest changes implemented by the Minister of Finance and the Directorate General of Taxes and provide understanding to employees in filling out personal annual SPT and providing a reminder to report personal annual tax returns every year promptly.

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