



## Implementation of PPh 21 Income Tax Calculation in the School Environment

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### ABSTRACT

This research formulation problem how to calculate income tax revenue in 2023 junior high school 51 Palembang. The author takes a data by observation, interview, document, and literature study. This research can be concluded that there is a difference of the income received between employees at Junior High School Kartika II-1 Palembang and Junior High School 51 Palembang so the result of calculations income tax has a difference. Junior High School Kartika II-1 Palembang haven't yet done calculations, deductions, and reporting of income tax revenue. The employees of Junior High School Kartika II-1 Palembang who received double income there were difference result of income tax revenue between those reported and calculation by author because have not linkages of calculation, deduction, and reporting for income received from Junior High School Kartika II-1 Palembang with the relevant agencies. The employees at Junior High School 51 Palembang for government employee's status have do calculation. Deduction, and reported of income tax revenue, and the honorary status for the tax directly dedicate from Wage Subsidy Assistance fund.

## **INTRODUCTION**

Indonesia is a country that has a variety of diversity from ethnicity, culture, customs, religion, and so on. All this diversity grows in the lives of Indonesian people on various islands. Cultural diversity in Indonesia is something that cannot be denied its existence. Due to the large amount of diversity in Indonesia, regulations are the main trigger to protect and advance the welfare of the Indonesian people.

Tax is the largest revenue in Indonesia. Almost 75% of state revenue is currently sourced from taxes. The dominance of taxes as a source of revenue is very natural if natural resources can no longer be relied on. The source of tax revenue has an unlimited lifespan, especially as the population increases, the greater the state revenue from the tax sector. Taxes are a very potential alternative. As one of the potential sources of state revenue, the tax sector is a very appropriate choice, in addition to the relatively stable amount is also a reflection of active public participation in financing development.

Tax payment is the obligation and participation of the community to raise funds to finance the state and national development. Taxes aim to improve the welfare of all people through improvements and additions to public services, allocating taxes not only to the people, but also for the benefit of the people who are not obliged to pay taxes.

According to (Budiandru, 2017; Magnis-Suseno, 2016), taxes are contributions paid by the people to the state that are included in the state treasury that implements laws and their implementation can be forced without remuneration. The dues are used by the state to make payments in the public interest. Meanwhile, according to Rochmat Soemitro in his book (Webel & Galtung, 2007; Educenter, 2016), taxes are people's contributions to the state treasury based on laws (which can be enforced) with no direct lead services (counter performance) that can be shown and which are used to pay public expenses.

Income tax is a tax imposed on the income of individual domestic taxpayers in the form of salaries, wages, honorarium, allowances, and other payments under any name in connection with employment or position in the tax year. The income tax law (PPH) regulates the imposition of income tax on tax subjects with respect to income received or earned in a tax year. The subject of the tax is taxed if he receives or obtains income, in the income tax law is called a taxpayer (Aziz & Wicaksono, 2020). A taxpayer is taxed on income received or earned during a taxable year or may also be taxed on income in part of a taxable year if his subjective tax liability begins or ends in the taxable year. The Income Tax Law adheres to material principles, meaning that the determination of taxes owed does not depend on the tax assessment letter.

SMP Negeri 51 Palembang is a junior high school with state status under the Education and Culture Office. SMP Negeri 51 Palembang also has several employees who have the status of civil servants, honorary, and permanent employees. Employees of SMP Negeri 51 Palembang have not reported Article 21 income tax. Therefore, the author wants to know the calculation of

Article 21 income tax for employees at SMP Negeri 51 Palembang. The junior high school has several employees with the status of civil servants, honorary, permanent employees, and non-permanent employees. Therefore, from this description, the author compiles a final report entitled "Implementation of Pph 21 Income Tax Calculation in The School Environment" to find out how the calculation of Article 21 income tax in the two junior high schools and analyze the difference in the calculation of Article 21 income tax between employees in junior high schools with state status and employees in junior high schools with private status.

## LITERATURE REVIEW

### Tax

According to (Manrejo & Ariandyen, 202; Sulistyanto, 2008) Taxes are contributions paid by the people to the state that are included in the state treasury that implements the law and its implementation can be forced without any remuneration. The dues are used by the state to make payments in the public interest. to make payments in the public interest (Lainutu, 2013; Devi & Erawati, 2014). This element provides an understanding that people are required to pay taxes voluntarily and consciously as good citizens. Tax revenue is a source of revenue that can be obtained continuously and can be developed optimally according to government needs and community conditions.

The tax proposed by Prof. Dr. Rocmat Soemitro, S.H. is people's contribution to the state treasury based on law (which can be enforced) without receiving reciprocal services (counter performance) that can be directly shown and which are used to pay public expenses. Then dedicated to Tax is the transfer of wealth from the people to the state treasury to finance routine expenses and the surplus is used for public saving which is the main source to finance public investment.

### Subject and Object of Imposition of Tax

According to (Desi & Sagala, 2018) Tax subject is a statutory provision can mean a natural person / person or a collection of people who can act as a person (*Recht Person*) or commonly called a business entity.

Tax Object is the object or place where tax is charged. The legal basis is that the country to which the subject will be taxed has the right to impose or impose and collect (collect) taxes.

### Income Tax Article 21

According to (Simmons, 2001) Article 21 Income Tax is a tax imposed on domestic individual taxpayers on income related to work, services, or activities. The income in question includes, wages, salaries, honorariums, allowances and other payments in any name and in any form.

Payment of PPH 21 is made within the current time through deductions by parties who are required to deduct, deposit and report such as employers,

treasurers, governments, pension funds, agencies, companies, and activity organizers.

Individuals subject to tax obligations will have a Taxpayer Identification Number (NPWP). Its function is as the identity of the Taxpayer (WP) in the tax procedure. However, individuals who do not meet the subjective and objective requirements according to government regulations, are not charged with the obligation to have an NPWP. The obligation to pay taxes is only charged for residents who have an income value above Rp. 4,500,000/month.

Personal taxpayer income that is exempt from Article 21 Income Tax is called Non-Taxable Income (PTKP). Workers with income of IDR 4.5 million/month and below are not required to pay taxes. However, companies that house workers with a salary of IDR 4,500,000 / month or below are still required to report the Annual Income Tax Return (SPT).

The legal basis regarding the PTKP limit is regulated in the Minister of Finance Regulation (PMK) Number 101 / PMK.010 / 2016 issued on June 27, 2016. In the regulation, it is stated that income of IDR 54,000,000 in a year or IDR 4,500,000 / month as a non-taxable income limit. The PTKP limit of IDR 4,500,000 / month is still valid in 2020. The determination of the number of PTKP will experience development in accordance with general national economic conditions.

## METHODOLOGY

The author conducted this research at SMP Negeri 51 Palembang which is located at Jl. Yusuf Senen Sukamulia, Talang Betutu, Kec. Sukarami, Palembang City Prov. South Sumatra. The time of the research conducted by the author is from the beginning of March to the end of April 2021.

The data collection methods used by the author in preparing this report are as follows.

1. Observation

According to (Bambang, 2017) observation is defined as the observation of human behavior patterns in certain situations, to obtain information about the desired phenomenon. (Purwanto et al., 2023). In this observation, the author uses the *participant observation method*, which is observation that is directly involved in daily activities or observed situations as a source of data.

2. Interview

(Agustin et al., 2023) states that interviewing is a data collection technique where the interviewer (researcher or who is given the task of collecting data) in collecting data asks a question to the interviewee. (Purwanto & Al Firdaus, 2023)

The analytical technique used in this study is a descriptive quantitative analysis technique. Where the quantitative technique is calculating Article 21 income tax at SMP Kartika II-1 Palembang and SMP Negeri 51 Palembang. Descriptive analysis explains the calculation of Article 21 income tax in both junior high schools, namely SMP Kartika II-1 Palembang and SMP Negeri 51 Palembang through data obtained in the form of payroll, allowances and others as a guideline in conducting research.

## RESULT AND DISCUSSION

The following is a calculation of Article 21 Income Tax conducted by the author accompanied by evidence of reporting Article 21 Income Tax for employees of SMP Negeri 51 Palembang.

### 1. Employee Status of Principal Civil Servant (K/1)

This employee has employment status as a civil servant and serves as a principal at SMP Negeri 51 Palembang. The following is evidence of reporting made by the employee regarding Article 21 income tax. From the calculation, it can be seen that the employee is married and bears 1 family member so that the PTKP he receives is Rp. 63,000,000 per year. For net income obtained amounted to Rp. 70,987,386. From the author's calculations, it is known that Article 21 income tax owed by the employee is Rp. 399,369 / year. From the description above, it can be concluded that the results of the author's calculation with evidence of reporting Article 21 income tax for employees are the same.

### 2. Employee Status of Teacher Civil Servant (K/0)

This employee is a civil servant who serves as a teacher at SMP Negeri 51 Palembang. The following is evidence of Article 21 income tax reporting carried out by the employee. This employee has a married status and does not bear family members (K/0). From the calculation table above, it can be seen that the employee's Article 21 income tax is nil (0) because the employee receives a PTKP value greater than his net income in a year. So it can be concluded that there are similarities in the results of the reporting evidence with the calculation data processed by the author.

### 3. Employee Status of Teacher Civil Servant (K/1)

This employee is an employee who serves as a teacher at SMP Negeri 51 Palembang with employment status as a civil servant. The following is evidence of Article 21 income tax reporting carried out by the employee. From the table above, we can know that the employee has a married status and bears 1 family member. The net income he gets in a year is Rp. 70,226,208 and PTKP received in a year is Rp. 63,000,000. From the

description above, it is known that Article 21 income tax payable is Rp. 361,310 / year.

4. Employee Status of Teacher Civil Servant (TK/0)  
This employee is a teacher at SMP Negeri 51 Palembang who has employment status as a civil servant. This employee is not married and does not bear children. The following is evidence of reporting made by the employee. From the evidence of the reporting above, it is known that the net income of the employee is Rp. 5,189,274 per year. The PTKP received amounted to Rp. 54,000,000, so that the results of Article 21 income tax received by the employee amounted to Rp. 413,564 / year.
5. Employee Status of Teacher Civil Servant (TK/1)  
This employee is a teacher at SMP Negeri 51 Palembang who has the status of a civil servant. This employee is not married and bears 1 child. The following is evidence of reporting carried out by the employee. From the reporting evidence above, it is known that the net income received by the employee is Rp. 60,875,768 / year. PTKP received amounted to Rp. 58,500,000. From this description, it can be concluded that Article 21 income tax received amounted to Rp. 118,788 / year.
6. Honorary Status Employees (K/0)  
This employee is a teacher at SMP Negeri 51 Palembang who has honorary status. This clerk got married. The following is the calculation made by the author regarding Article 21 income tax. It is known from the calculation above that this employee is married and Article 21 income tax received is nil (0) because the income received is below the taxpayer requirements. Because of the status of K / 0, the PTKP received is Rp. 58,500,000 / year.
7. Honorary Status Employees (K/1)  
This employee is a teacher at SMP Negeri 51 Palembang who has honorary status. This employee has a status of K/0. The following is a calculation made by the author regarding Article 21 income tax. From the calculation above, it is known that the employee has a status of K / 0. For Article 21 income tax, the employee is nil (0) because the employee receives income below the taxpayer requirements.
8. Honorary Status Employees (TK)  
This employee is a teacher at SMP Negeri 51 Palembang who has honorary status. This employee has TK/0 status. The following is the calculation made by the author regarding Article 21 income tax as follows:

**Tabel 1.** Calculation of Income Tax Article 21 Honorary Employees (TK)

No	Nama : Citra Hayati, S.Pd		
	Status : TK/0		
1	Salary		Rp 900.000
2	Child Support		Rp -

3	Wife's Allowance		Rp	-
4	Food Allowance		Rp	-
5	Position Allowance		Rp	-
6	Structural/functional allowances		Rp	-
7	Special Allowances		Rp	-
8	Homeroom Allowance		Rp	-
9	Transport Allowances		Rp	-
10	Other Regular Fixed Income		Rp	1.000.000
11	<b>Gross Income (1 s.d 10)</b>		<b>Rp</b>	<b>1.900.000</b>
12	Reduction			
13	Position Fee	5% x Rp. 1.900.000	Rp	95.000
14	Pension Contributions			
15	Amount of Deduction (12 s.d 14)		Rp	95.000
16	<b>Monthly Net Income (11-15)</b>		<b>Rp</b>	<b>1.805.000</b>
17	<b>Net Income for a Year</b>	12 x Rp. 1.805.000	<b>Rp</b>	<b>21.660.000</b>
18	PTKP a Year			
19	- For Taxpayers Themselves	Rp	54.000.000	
20	- Extras Due to Marriage	Rp	-	
21	- Additional Children	Rp	-	
22	Number of PTKP a Year (19 s.d 21)		Rp	54.000.000
23	<b>Taxable Income a Year (17-22)</b>		<b>Rp</b>	<b>(32.340.000)</b>
24	Income Tax Article 21 Payable		<b>Rp</b>	<b>-</b>
25	<b>PPh Article 21 / Month</b>		<b>Rp</b>	<b>-</b>

From the calculation table above, we can know that the net income he received was Rp. 21,660,000 / year and the PTKP he received was Rp. 54,000,000 because he had TK / 0 status. From this description, I can conclude that the employee's Article 21 income tax is nil (0).

Article 21 income tax has an addition factor and a subtraction factor. Additional factors in the calculation of Article 21 income tax

include regular income (basic salary and benefits) and irregular income (bonuses, holiday allowances, overtime pay and the like). In addition, there are also other variables that can increase the amount of gross income, such as allowances for BPJS program contributions or other mandatory contributions borne by the company. The addition factor to gross income, the calculation of Article 21 income tax also has a reduction factor that affects the amount of income received. This factor will be used to reduce the amount of gross income to then multiply it by the PPh 21 rate applicable to the level of income received by employees.

After calculating additions and subtractions, in imposing tax rates, there is also what is called Non-Taxable Income or PTKP, which is the amount of income that is free from tax because it is assumed to be the standard of living of people in Indonesia. In addition to PTKP, there are also calculations for marital status and the number of children owned. Based on PMK Number 101 / PMK.010 / 2016 as of January 1, 2016, for marital status will be charged a rate of Rp. 4,500,000 / year. While the rate if you have children is Rp. 4,500,000 / year for each child. The maximum number of children to be counted in the imposition of Article 21 income tax is 3 children.

Based on the description above, it can be concluded that taxpayers who receive income up to Rp. 4,500,000 / month, then the taxpayer will be exempt from the levy of Article 21 Income Tax. If the annual income exceeds the threshold, the taxpayer must pay Article 21 income tax.

However, taxpayers who are exempt from collecting Article 21 Income Tax must still report the Annual Return (SPT) of Income Tax. Taxpayers who are exempt from collecting Article 21 Income Tax are taxpayers who receive income below Rp. 4,500,000 / month. This provision applies until the taxpayer receives Non-Effective (NE) status from the Directorate General of Taxes (DGT)

## **CONCLUSIONS**

Based on the discussion in the previous chapters, the following conclusions can be drawn. For employees of SMP Negeri 51 Palembang who have honorary status, tax deductions are carried out directly by the government from BSU (Wage Subsidy Assistance) funds and do not receive income tax PPh Article 21, For all employees of SMP Negeri 51 Palembang who have the status of civil servants have calculated, withheld, and reported income tax PPh Article 21.

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