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Comparative Analysis of the Calculation of Income Tax Article 21 Before and After the Implementation of Government Regulation No. 58 of 2023 at PT Bukit Asam Tbk against Potential Overpaid Taxes in December

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Abstract: The research conducted to Comparative Analysis of Income Tax Article 21 Calculations Before and After the Implementation of Government Regulation No. 58 of 2023 at PT Bukit Asam Tbk. Government regulation No. 58 of 2023 is a regulation that regulates the calculation of income tax Art. 21 using the effective tax rate. The research method used in this research are using a quantitative research method processed using SPSS Version 29. This research uses a Wilcoxon Signed Rank Test with a population of all permanent employees of PT Bukit Asam Tbk who receive income from January to December 2023, totaling 1481 employees. The research results show that PP 58 of 2023 has a significant negative effect on PPh 21 imposed on PT Bukit Asam Tbk employees in the December tax period and there are employees who experience overpayment.

Keywords: Income Tax Article 21, Government Regulation No. 58 of 2023, PT Bukit Asam Tbk.

INTRODUCTION

According to the Ministry of Finance of the Republic of Indonesia (2024), the realization of Indonesia's tax revenue during 2023 reached Rp1,869.23 trillion. This tax revenue comes from oil and gas income tax, non-oil and gas income tax, as well as VAT and PPnBM, PBB and the rest comes from other taxes. (Pohan, 2018). The highest tax revenue comes from the income tax component of 1,061.82 trillion or equivalent to 56.8% percent of the total realization of tax revenue, this proves that income tax is the tax that dominates the Indonesian State Budget (APBN) during 2023. It can be concluded that income tax plays a major role in the Indonesian economy.

Table 1. Realization of Indonesia's Tax Revenue in 2023

Description	Revenue Realization (Trillion)	Realization against APBN (%)
Income Tax	1.061,82	56,8
- Non-oil and gas income tax	993,03	53,1
- Oil and Gas Income Tax	68,79	3,7
VAT and STLG	764,34	40,9
UN	33,33	1,88
Other Taxes	9,75	0,5
Total	1.869,23	100

Source: Data processed by researchers, (komwasjak.kemenkeu.go.id, 2023)

Referring to Law No. 17 of 2000 concerning the Third Amendment to Law No. 7 of 1983 concerning Income Tax, Income Tax (PPh) is defined as a tax imposed on individual subjects, corporate subjects or Permanent Establishments (BUT) on income received or earned during the period of one tax year. One of the income tax that is closely related to individuals and entities is Income Tax Article 21. (Harahap, 2023). Based on the publication of APBN KITA 2023, income tax revenues are divided into 6 types, namely Income Tax 21, Income Tax 22 on Import, Individual Income Tax, Corporate Income Tax, Income Tax 26 and Final Income Tax. Based on table 1.2. the largest percentage of Income Tax revenue comes from Corporate Income Tax with a percentage of 45.5% and the second position comes from Income Tax Article 21 which is 22.4%. It can be concluded that ITA 21 is one of the taxes that plays an important role in the state budget revenue. (Kristanti, 2022).

Table 2. Realization of Indonesia's Tax Revenue in 2023

Description	Revenue Realization (Trillion)	Contribution (%)
Income Tax 21	237,85	22,4
Income Tax 22 on Imports	81,76	7,7
Income Tax OP	14,86	1,4
Corporate Income Tax	483,13	45,5
Income Tax 26	96,62	9,1
Final Income Tax	147,6	13,9
Total	1.869,23	100

Source: Data processed by researchers, (komwasjak.kemenkeu.go.id, 2023)

In 2023, there is a new regulation for Income Tax Article 21, namely Government Regulation (PP) Number 58 of 2023 concerning Withholding Rates for Income Tax Article 21 on Income in Connection with Work, Services, or Activities of Individual Taxpayers. PP 58 Year 2023 will be implemented on January 1, 2024. A very significant change occurs in the distribution of progressive tariff layers imposed. If previously in ITA 21 Article 17 there was only 1 class with 5 layers, in PP 58 Year 2023 ITA 21 uses an Average Effective Rate (TER) which is divided into 3 groups with details of group A consisting of 43 layers, group B consisting of 40 layers and group C consisting of 41 layers. In addition, PTKP (non-taxable income) is only applied to the last tax period. (Maharani, 2024).

The government explained that the main reason for the change in the calculation scheme of Income Tax 21 is because the current calculation is considered to complicate taxpayers because it has approximately 400 calculation schemes to calculate monthly Income Tax OP. For example, for permanent employees there are regular and irregular income schemes such as bonuses and allowances. For non-permanent employees there are daily and weekly payment schemes, there are also daily non-taxable limits. The calculation method in withholding monthly Income Tax Article 21 in the previous provision has high complexity and very varied calculation schemes compared to other withholding tax systems. Therefore, DGT offers simplification which is expected to reduce the cost of compliance so that compliance increases. (Anggraeni & Dhaniswara, 2024).

Reporting from the website of Ofisi Prima Consulting (2023), Executive Director of Pratama-Kreston Tax Research Institute (TRI), Prianto Budi Saptono argues that the presence of PPh 21 TER provides convenience and simplicity, but forgets the principle of justice for non-permanent employee groups. The implementation of this regulation has resulted in the burden of ITA 21 in a particular month becoming very large so that it has the potential to overpay at the last tax period. This change also forces companies to adapt, especially for companies that apply the Net Method Income Tax system. (ofisiprima.com, 2023).

PTBA is a company that contributes greatly to state tax revenue and has good tax compliance. This is proven by PTBA's success in getting an award from DGT Big Taxpayer III in 2018 and 2019 for its contribution in tax revenue with consideration as a compliant taxpayer. At the Tax Gathering Taxpayer Appreciation event in 2023 PTBA again managed to get 2 awards, namely the award as "Taxpayer with the Highest Payment Growth" and also the award as "Taxpayer with the Largest Revenue Contributor in 2022". The award was presented on February 14, 2023 at an event organized by KPP (Tax Service Office) Taxpayer Besar Tiga. The aspects that become the assessment indicators in this award are the level of tax compliance and the amount of tax deposits received by the state. With the existence of PP 58 of 2023 and a large number of employees, PTBA certainly faces new challenges in maintaining its tax compliance, especially in calculating Income Tax Article 21 of its employees. Based on this problem, the author is interested in making a research with the title: "Comparative Analysis of Income Tax Article 21 Calculation Before and After the Implementation of Government Regulation Number 58 of 2023 at PT Bukit Asam Tbk" (Prabadianto, 2021).

LITERATURE REVIEW

Tax Calculations and Rates in Indonesia

In Indonesia, the tax calculation system adheres to the year-end adjustment pay as you earn (PAYE) system, which means that PPh 21 deductions are made monthly every tax period by taking into account the amount of annualized income tax. In addition, at the end of the year, adjustments will be made so that the deductions made are in accordance with taxable income. Effective tax rate is the actual rate that actually applies. This rate is a percentage of the effective tax rate that applies or must be applied to a certain tax base. (Anggraeni & Dhaniswara, 2024). The tariff structure related to the tax rate percentage pattern is known as follows:

a) Proportional Tax Rate

It is a tax collection rate with a percentage that each amount as a tax base imposition. This means that the tax payable will be greater as the amount of the tax base increases.

b) Progressive Tax Rate

It is a tax collection rate with a percentage that increases with the increasing amount as the tax base. This means that there are certain classifications according to the amount as the basis for progressive taxation.

c) Fixed Tax Rate

It is a tax collection rate with the same amount for each amount as the tax base.

d) Degressive Tax Rate

It is a tax collection rate with a percentage that gets smaller with the increasing amount as the tax base.

Income Tax Article 21

Summarizing from Law No. 36 of 2008 concerning Income Tax, Income Tax is a tax aimed at individuals and also an entity for income received or obtained during the period of one tax year. The income in question can be in the form of salaries, rewards, gifts, or anything that adds to wealth and income. The subject of Income Tax Article 21 is the Individual (OP) who has the obligation to pay taxes while the object is the income or income received by the Individual who is the Taxpayer (WP). The subjects and objects of Income Tax Article 21 are regulated in the rules of PER-32/PJ/2015 Articles 3 and 5.

Income tax article 21 Article 17 rate and PP 58/2023

The income tax rate using Article 17 is a regulation covered by Law (UU) No. 36/2018 on Income Tax. In 2022, this law has been replaced by the Harmonization of Tax Regulations Law (HPP Law). In detail, Income Tax Article 17 is an article that regulates the tax rate on taxable income using a progressive scheme. (Kristanti, 2022). The progressive scheme in this regulation refers to the tax rate that will be imposed higher and higher along with the higher income received by the taxpayer. (Sihombing & Sibagariang, 2020).. Before the change, the Income Tax Article 17 rate was only divided into 4 groups, however, after the birth of the HPP Law, the tariff layer was divided into 5 layers, while the difference can be referred to in Table 3.

Based on the rules written in PER-16/PJ/2016 which explains the technical guidelines for the procedures for withholding, depositing, and reporting taxes in connection with the work, services, and activities of individuals, precisely in the appendix section, instructions have been attached regarding the details of how to calculate Income Tax Article 21 using Article 17 rates. This appendix also provides a format for calculating Income Tax Article 21 which is explained in Table 4.

Table 3. Comparison of Article 17 Tariffs Since the COGS Law

Tariff Layer	Income Tax Law		COGS LAW	
	Income Range	Rates	Income Range	Rates
I	0 - IDR 50 million	5%	0 - Rp60 million	5%
II	>Rp50 million - 250 million	15%	>Rp60 million - 250 million	15%
III	>250 million - 500 million	25%	>250 million - 500 million	25%
IV	>Rp500 million	30%	>Rp500 million - 5 billion	30%
V			>Rp5 billion	35%

Source: Data processed by researchers, (Maulida, 2024)

Table 4. Calculation Format of Income Tax Article 21

Uraian		Jumlah (Rupiah)
Penghasilan Bruto		
1	Gaji/Pensiun /THT/JHT	xx.xxx.xxx
2	Tunjangan PPh	xx.xxx.xxx
3	Tunjangan Lainnya	xx.xxx.xxx
4	Honorarium/Imbalan sejenisnya	xx.xxx.xxx
5	Premi Asuransi oleh Pemberi Kerja	xx.xxx.xxx
6	Penerimaan Dalam Bentuk Natura dan Kenikmatan yang dipotong PPh 21	xx.xxx.xxx
7	Bonus, Tantiem, Gratifikasi dan THR	xx.xxx.xxx
8	Jumlah Penghasilan Bruto (1 s.d. 7)	xx.xxx.xxx
Pengurangan		xx.xxx.xxx
9	Biaya Jabatan/Biaya Pensiun	xx.xxx.xxx
10	Iuran Pensiun/Iuran THT/JHT	xx.xxx.xxx
11	Jumlah Pengurangan (9 s.d. 11)	xx.xxx.xxx
	Perhitungan PPh Pasal 21	xx.xxx.xxx
12	Jumlah Penghasilan Neto (8 – 11)	xx.xxx.xxx
13	Penghasilan Neto Masa Sebelumnya	xx.xxx.xxx
14	Jumlah Penghasilan Neto untuk perhitungan PPh Pasal 21 disetahunkan	xx.xxx.xxx
15	Penghasilan Tidak Kena Pajak (PTKP)	xx.xxx.xxx
16	PPh Pasal 21 yang Dipotong Masa Sebelumnya	xx.xxx.xxx
17	PPh Pasal 21 Terutang	xx.xxx.xxx
18	PPh Pasal 21/26 yang Telah Dipotong dan Dilunasi	xx.xxx.xxx

Source: Data processed by researchers, (datacenter.ortax.org, 2016)

There is a difference in the calculation of ITA 21 between tax periods other than the last tax period and the last tax period or generally known as the difference between the calculation in the January - November period and the calculation of ITA 21 in the December Period. According to PMK Number 262 / PMK.03 / 2010 concerning Procedures for Withholding Income Tax Article 21 article 8 paragraph 7, the amount paid in the last tax period, namely Income Tax Article 21 deducted during the tax period in December, is the calculation of income tax payable on a tax basis on all taxable income within 1 calendar year minus the accumulated Income Tax Article 21 that has been paid in the previous tax period in the same tax year. The calculation of December period tax can be said to use the Adjustment method, namely by setting aside income tax for a year (January to December) minus the actual accumulated income tax that has been paid during January to November (the result of the SPT recap). The calculation example is detailed in Table 5.

Table 5. Comparison of Article 17 Tariffs Since the COGS Law

Income tax based on income during January to December	=	Rp1,200,000
Actual Income Tax accumulated that has been paid from January to November (Recap SPT)	=	IDR1,700,000
December Tax	=	Rp30,000

Source: Data processed by researchers, DJPB Ministry of Finance Kota Bumi

Income tax article 21 PP 58/2023

Referring to PP 58/2023 and PMK Number 168 of 2023, the scheme for calculating Income Tax Article 21 for permanent employees or employees other than in the last tax period is in the manner described in Table 6, namely as follows:

Table 6. Calculation of Income Tax Article 21 for Permanent Employees

Bulan	Gaji (Rp)	Tunjangan (Rp)	Tunjangan Hari Raya (Rp)	Bonus (Rp)	Uang Lembur	Premi JKK/JKM	Penghasilan Bruto (Rp)
Januari	10.000.000	20.000.000				80.000	30.080.000
Februari	10.000.000	20.000.000			5.000.000	80.000	35.080.000
Maret	10.000.000	20.000.000				80.000	30.080.000
April	10.000.000	20.000.000				80.000	30.080.000
Mei	10.000.000	20.000.000			5.000.000	80.000	35.080.000
Juni	10.000.000	20.000.000				80.000	30.080.000
Juli	10.000.000	20.000.000		20.000.000		80.000	50.080.000
Agustus	10.000.000	20.000.000				80.000	30.080.000
September	10.000.000	20.000.000				80.000	30.080.000
Oktober	10.000.000	20.000.000				80.000	30.080.000
November	10.000.000	20.000.000				80.000	30.080.000
Desember	10.000.000	20.000.000	60.000.000			80.000	90.080.000
Jumlah	120.000.000	240.000.000	60.000.000	20.000.000	10.000.000	960.000	450.960.000

Source: Data processed by researchers, Directorate of Taxation Regulation II KPDJP

In Table 6 above, the total gross income of Individual Taxpayers (WP OP) for one tax year is known. Total income or gross income in the figure above is obtained from the addition of all income received from salary, allowances, THR, bonuses, overtime pay, JKK and JKM. After obtaining gross income, according to PP 58 of 2023, the gross income will be directly multiplied by TER. For example, the following is the calculation of Income Tax 21 for permanent employees other than the last tax period if the taxpayer is married without dependents (K/0):

Table 7. Calculation of Income Tax Article 21 other than the last tax period

Month	Gross Income (Rp)	Monthly TER Category A	Income Tax Article 21 (Rp)
January	30.080.000	13%	3.910.400
February	35.080.000	14%	4.911.200
March	30.080.000	13%	3.910.400
April	30.080.000	13%	3.910.400
May	35.080.000	14%	4.911.200
June	30.080.000	13%	3.910.400
July	50.080.000	18%	9.014.400
August	30.080.000	13%	3.910.400
September	30.080.000	13%	3.910.400
October	30.080.000	13%	3.910.400
November	30.080.000	13%	3.910.400
December	90.080.000		
Total	450.960.000		50.120.000

Source: Data processed by researchers, Directorate of Taxation Regulation II KPDJP

In Table 7, it is known that the amount of Income Tax Article 21 deposited by Individual Taxpayers (WP OP) during the January to November tax period is Rp50,120,000. To calculate Income Tax Article 21 in the last tax period, namely the tax period in December, it will still use the article 17 rate and then deduct the amount of Income Tax Article 21 that has been deposited from the previous period, namely the January to November tax period.

Table 8. Calculation of PPh 21 PP 58/2023 Last Tax Period

Uraian		Jumlah (Rupiah)
Penghasilan Bruto Setahun		450.960.000
1	Gaji Disetahunkan	120.000.000
2	Tunjangan	240.000.000
3	THR	60.000.000
4	Bonus	20.000.000
5	Uang Lembur	10.000.000
6	Premi JKK dan JKM	960.000
Pengurangan		9.600.000
7	Biaya Jabatan 5% x Bruto Setahun	6.000.000
8	Iuran Pensiun	1.200.000
9	Zakat	2.400.000
Perhitungan PPh Pasal 21		
	Jumlah Penghasilan Neto (Rp450.960.000-Rp9.600.000)	441.360.000
	Penghasilan Tidak Kena Pajak (PTKP) (K/0)	58.500.000
	PKP (Penghasilan Neto-PTKP)	382.860.000
PPh 21 Terutang setahun (Pasal 17)		
I	5% x Rp60.000.000	3.000.000
II	15% x Rp190.000.000	28.500.000
III	25% x 132.850.000	33.215.000
PPh 21 Terutang setahun (I+II+III)		64.715.000
PPh 21 yang telah dipotong (Januari-November)		50.120.000
PPh 21 yang harus dipotong pada bulan Desember (PPh 21 Terutang Setahun – PPh 21 J(anuari – November)		14.595.000

Source: Data processed by researchers, DJPB Ministry of Finance Kota Bumi

Comparison of ITA 21 Article 17 Rates and PP 58/2023

In PP 58 of 2023 there are changes to the monthly Income Tax 21 calculation scheme such as the elimination of the PTKP deduction. Although the rates have changed a lot, the calculation for the last tax period will remain the same as the regulations before PP 58 of 2023. (Munawwar, 2024). The changes and adjustments are summarized in Table 9 which can be seen as follows:

Changes and Adjustments to PP 58/23

Old Arrangement (PER 16/PJ/2016)	New Arrangement (PP 58/2023)
Every Period (Other than the Last Tax Period)	Every Period (Other than the Last Tax Period)
((Gross Income per month - Position Expenses - Pension Contribution) annualized - PTKP) x Tariff Article 17)/12	Gross Income per month x TER
Last Tax Period	Last Tax Period
Income Tax Article 21 for a Year =	Income Tax Article 21 for a Year =

(Gross Income for the year - Cost of Allowance - Pension Contribution - PTKP) x Tariff Article 17	(Gross Income for the year - Cost of Allowance - Pension Contribution - PTKP) x Tariff Article 17
Income Tax Article 21 for the last tax period = Income Tax Article 21 for the year - Income Tax Article 21 that has been deducted other than the last tax period	Income Tax Article 21 for the last tax period = Income Tax Article 21 for the year - Income Tax Article 21 that has been deducted other than the last tax period

Source: Data processed by researchers, Directorate of Taxation Regulation II KPDJP

Changes to the entire scheme and calculation rates of ITA 21 are the most significant changes in PP 58 of 2023. In PP 58 or what can be called PPh 21 TER (Average Effective Rate), ITA 21 is divided into 3 groups with details of group A consisting of 43 layers, group B consisting of 40 layers and group C consisting of 41 layers.

Comparison of ITA 21 Article 17 Rates and PP 58/2023

According to Law (UU) No. 28 of 2007 concerning the Third Amendment to Law (UU) No. 6 of 1983 concerning KUP, Surat Pemberitahuan Lebih Bayar (SPT LB) is a phenomenon where the tax payable in a year or tax period is nominally less than the tax credit so that the Taxpayer (WP) experiences a condition of overpayment of tax. If there is an overpayment, the taxpayer has two options, namely tax can be compensated for the following tax year, or can make restitution (tax refund). If making restitution, the taxpayer must be prepared for an audit. (Harefa & Tanjung, 2022).

METHOD

The object to be studied in this research is Income Tax Article 21 which is calculated, deducted and collected by PT Bukit Asam Tbk in each tax period totaling 12 tax periods during 2023. The research is conducted by comparing and analyzing the impact between the calculation of Income Tax Article 21 before and after the issuance of Government Regulation No. 58 of 2023.

The type of data in this study is quantitative data and the data source chosen by the author for this research is secondary data. The secondary data used was obtained from the Accounting Department of the Tax Division of PT Bukit Asam Tbk. Secondary data sources are data sources obtained by data seekers through intermediaries or third parties or other documents so that data collection is carried out indirectly. (Sugiyono, 2021).

Population is defined as a generalist area or certain coverage composed of objects or subjects that have certain characteristics and want to be studied by researchers. Based on this foundation, the population for this study were all individuals whose Income Tax 21 was borne by PT Bukit Asam Tbk during the tax period January 2023 to December 2023, totaling 1481 employees. (Sugiyono, 2021).

Table 10. Operational Variables

No.	variable	Indicator (Formula)	Scale
1	Total Income Tax Article 21 Before PP 58 Year 2023, Tariff Article 17 (X1)	<ul style="list-style-type: none"> Every period other than the last tax period ((Gross Income per month - Position Expenses - Pension Contribution) annualized - PTKP) x Tariff Article 17)/12 Last Tax Period Income Tax Article 21 for a Year = (Gross Income for the year - Fringe Benefits - Pension Contributions - PTKP) x Article 17 Rate 	Ratio

		Income Tax Article 21 for the last tax period = Income Tax Article 21 for the year - Income Tax Article 21 that has been deducted other than the last tax period	
2	Income Tax Article 21 after PP 58 of 2023, TER (X2)	<ul style="list-style-type: none"> Every period other than the last tax period Gross Income per month x TER Last Tax Period Income Tax Article 21 for a Year = (Gross Income for the year - Fringe Benefits - Pension Contributions - PTKP) x Article 17 Rate Income Tax Article 21 for the last tax period = Income Tax Article 21 for the year - Income Tax Article 21 that has been deducted other than the last tax period 	Ratio
3	Gross Income (Y)	Gross Income = Base salary + All income outside of base salary	Ratio

Descriptive Statistical Analysis

Descriptive statistical analysis method is a method that analyzes data by describing or describing the data that has been collected without making general conclusions. Data depiction in descriptive statistical analysis can be in the form of tables, graphs, calculation of the maximum value and minimum value of the average and standard deviation. In this study, it will be presented in the form of tables, graphs, calculations of the highest and lowest values. (Kusumastuti & Khoiron, 2019).

The normality test has the function of seeing the distribution of the variables used for research normally distributed. In this study, because the number of samples is more than 50 data, the technique used for testing normality is the Kolmogorov Smirnov technique. (Ghozali, 2018). Guidelines for making decisions from the Kolmogorov Smirnov normality test can be seen in Table 11, which is as follows:

Table 11. Kolmogorov Smirnov Normality Test Guidelines

Significance Value	Description
<0.05	Data is not normally distributed
>0.05	Normally Distributed Data

Source: Data Processed by Researchers, (Ghozali, 2018)

Hypothesis Test

Director General of Taxes, Suryo Utomo stated that PP 58 Year 2023 will not change the amount of PPh 21 to be deposited. Then, the Executive Director of Pratama-Kreston Tax Research Institute (TRI), Prianto Budi Saptono argues that the application of this regulation results in the PPh 21 burden in a certain month being very large so that it has the potential to overpay in the last tax period. Summarizing the expert opinions that have been described previously, the hypothesis taken by the researcher is as follows:

$H_0 : r = 0$: there is no significant difference in the calculation of Income Tax 21 on all permanent employees of PT Bukit Asam Tbk before and after the implementation of PP 58 of 2023 in the Last Tax Period.

$H_a : r \neq 0$: there is a significant difference in the calculation of Income Tax 21 for all permanent employees of PT Bukit Asam Tbk before and after the implementation of PP 58 of 2023 in the last tax period.

a) One-Party Z-Test

Hypothesis testing with the Z-test is aimed at large amounts of data and requires normal distribution. In this study, what was tested was a population with a total of 1,539 data. The

requirement to do this test is that the data must be normally distributed. The decision making on this test refers to Table 12 below:

One-Party Z-Test Guidelines	
Test Results	Conclusion
$ Z_{hit} < Z_{tabel} $	H0: $r = 0$ is accepted and Ha: $r \neq 0$ is rejected
$ Z_{hit} \geq Z_{tabel} $	H0: $r = 0$ is rejected and Ha: $r \neq 0$ is accepted

Source: Data Processed by Researchers, (Ghozali, 2018)

b) Wilcoxon Signed Rank Test

Hypothesis testing with the Sign-Wilcoxon method is a type of test referred to as a non-parametric test. This test is intended to test paired samples. This test is carried out if the data is not normally distributed and the data does not meet the basic assumption criteria (Ghozali 2018). The examiner's assessment for decision making can refer to the results of the significance value.

Table 13. Wilcoxon Signed Rank Test Guidelines

Significance Value	Description
<0.05	Data is not normally distributed
>0.05	Normally Distributed Data

Source: Data Processed by Researchers, (Ghozali, 2018)

RESULTS AND DISCUSSION

Normality Test Results

Table 14. Hansen Instrument Validity Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		1481
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	72471587.54436554
Most Extreme Differences	Absolute	.271
	Positive	.223
	Negative	-.271
Test Statistic		.271
Asymp. Sig. (2-tailed) ^c		<.001
a. Test distribution is Normal.		
b. Calculated from data.		

Source: Data processed by the author (2023)

The test results above show that the Asymp. Sig. (2 - tailed) value of 0.001 which concludes that the data of this study is not normally distributed so that it will use the Wilcoxon signed Rank Test.

Hypothesis Test Results

Because the normality test results show that the data is not normally distributed, the hypothesis test used is the Wilcoxon signed Rank Test. Based on the findings of this test can be seen in Table 14. for ranks and significance test results refer to Table 15.

Table 15. Wilcoxon signed rank test

Ranks				
		N	Mean Rank	Sum of Ranks
TER - Article 17 Tariff	Negative Ranks	1477 ^a	739.98	1092946.00
	Positive Ranks	4 ^b	1118.75	4475.00
	Ties	0 ^c		
	Total	1481		
a. TER < Article 17 Tariff				
b. TER > Article 17 Tariff				
c. TER = Article 17 Tariff				

Source: Data processed by the author (2023)

Based on this table, it shows that negative ranks are 1477 and positive ranks are 4. It can be defined that as many as 1477 experienced tax underpayments after the implementation of PP 58 of 2023 and as many as 4 employees experienced overpayments in December after the implementation of PP 58 of 2023.

Table 15: Ranks Wilcoxon signed Rank Test

Test Statistics ^a	
	TER - Article 17 Tariff
Z	-33.062 ^b
Asymp. Sig. (2-tailed)	<.001
a. Wilcoxon Signed Ranks Test	
b. Based on positive ranks.	

The test results above show that the Asymp. Sig. (2 - tailed) value of 0.001 which concludes that $H_0: r = 0$ is rejected and $H_a: r \neq 0$ is accepted so that there is a significant difference between before (Tariff Article 17) and after (TER) the implementation of government regulation number 58 of 2023 in the December tax period.

Discussion

Based on the results of the Wilcoxon signed Rank Test that has been carried out, the data shows that there are 4 employees who experienced overpayments in the last tax period. Although the number is very small when compared to the total of 1841 employees at PT Bukit Asam, the opinion of the Executive Director of Pratama-Kreston Tax Research Institute (TRI), Prianto Budi Saptano regarding the potential for tax overpayments in the last tax period is proven correct. Then when viewed from the significance value which is less than 0.05, which is 0.001, it can be interpreted that PP 58 of 2023 has a very significant effect on the last tax period.

CONCLUSION

Based on the analysis and discussion related to "Comparative Analysis of Income Tax Article 21 Calculation Before and After the Implementation of Government Regulation Number 58 of 2023 at PT Bukit Asam Tbk Against Potential Tax Overpayments in December Period" it can be concluded that Government Regulation Number 58 of 2023 has a negative and significant effect on the amount of PPh 21 paid in the last tax period, which is lower after the implementation of PP 58 of 2023 so that H_a is accepted. And based on the results of data processing, there are 4 employees who have overpaid so that the hypothesis of the Executive Director of Pratama-Kreston Tax Research Institute (TRI), Prianto Budi Saptano is proven correct.

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