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Analysis of Calculation and Reporting of Article 21 Income Tax Based on PP NO 58 of 2023

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Abstrack: Quantitative descriptive research will analyze how changes in PER 16/PJ/2016 to PP No. 58 of 2023 affect accounting and reporting of Article 21 Income Tax for workers at Restaurant A, Sidoarjo Branch. Data on the calculation of WPOP Income Tax and the calculation of Income Tax payments based on TER imposed by PMK No. 168 of 2023 with the rate of Article 17 of Law on HPP Number 7 of 2021 are calculated and analyzed using quantitative analysis methods. Interpreting and describing computational data to make inferences from research findings about the effect of TER. All estimates of income and Article 21 Income Tax for WPOP workers at Restaurant A, Sidoarjo Branch, totaling 13 people are secondary data. The average effective rate (TER) in the calculation of Article 21 Income Tax for workers does not increase the tax burden, so taxpayers do not need to worry about tax increases. This is because the current tax calculation utilizes the Article 17 paragraph (1) letter a rate. The use of the Average Effective Rate (TER) for calculating Article 21 Income Tax for January to November is intended to make the calculation of monthly taxes for tax periods other than the previous tax period easier, simpler, and more certain. The calculation results of PPh 21 using the Article 17 rate per month for 13 WPOPs at Restaurant A are IDR 585,088.65. Meanwhile, the calculation results of PPh 21 per month based on TER are IDR 322,061. Meanwhile, the calculation results of PPh Article 21 owed by WPOP employees from Restaurant A based on the Article 17 rate are IDR 770,787.64 for December 2024. Meanwhile, for the calculation results based on TER, PPh Article 21 WPOP owed in December is IDR 2,840,971.

Keyword: Individual Taxpayers, Average Effective Rate (TER), PMK Number 168 of 2023

INTRODUCTION

Tax is an important instrument in state finance that contributes greatly to economic development and social welfare in Indonesia. Tax has made an increasingly large contribution in recent years, it can be considered as the main source of financing to support national development programs aimed at increasing economic growth. Along with the increase in tax contributions, the number of taxpayers also continues to increase as a result of increasing

awareness and compliance of taxpayers with the General Provisions of Taxation (KUP) regulations in Indonesia. Tax is one type of mandatory taxpayer contribution that must be paid to the state owed by individuals or entities that are coercive in nature and without receiving direct benefits from the payment of the tax, but taxpayers are still reluctant to pay and report their taxes, because they assume that the tax money paid to the state is used for the benefit of the state.

Taxes must be further empowered in line with the growth of activities in the real sector. The role of taxes is increasingly important and significant in contributing to state revenues, as reflected in the increase in government revenues from taxes in the State Budget (APBN). This income is then used to support development and routine state needs. The Directorate General of Taxes (DGT) aims to produce tax policies that can help achieve tax revenue targets. One of the strategies they implement is to set tax rates through laws and regulations to ensure that tax revenues are sufficient to meet revenue targets that are greater than expenditures. (Relly & Indriani, 2023). Based on data from the Ministry of Finance (Kemenkeu) regarding tax revenues in the last 3 years, it has always exceeded the set target. In 2022, it obtained the highest percentage reaching 114.04% with a tax revenue target of 1,784 T and a revenue realization of 2,034 T. In 2022, there was also a significant increase in tax revenue of 31.56% from the previous year, while in 2023 there was an increase in tax revenue of 5.94% or 120.9 T from the previous year. (Ministry of Finance, 2023).

In fulfilling tax obligations, the Directorate General of Taxes uses financial reports as a means of reporting its tax obligations. Taxation with a self-assessment system requires the public to calculate, pay, and report taxes as required. Taxpayers must master how to calculate taxes and tax rates for certain income. The calculation method involves knowledge of tax topics and objects. In addition to Corporate Taxpayers, Individual Taxpayers (WPOP) must also pay taxes. Employers and domestic tax subjects must deduct and collect income tax from workers. The government continues to update tax regulations to improve tax administration so that taxpayers' taxes can be validated. Creating an effective, efficient, and responsible tax administration system can increase voluntary compliance of taxpayers. Government steps include adjusting the rates and calculations of Article 21 Income Tax (PPH) of WPOP. In the past, the calculation of Article 21 Income Tax of WPOP was complicated and varied, making it difficult for taxpayers to fulfill their tax responsibilities.

The government has stipulated Government Regulation Number 58 of 2023 (PP No. 58 of 2023) and Regulation of the Minister of Finance Number 168 of 2023 (PMK No. 168 of 2023) concerning Withholding Rates and Imposition of Article 21 Income Tax on Income in Connection with Work, Services, or Activities of WPOP, which will come into effect on January 1, 2024. This government policy is intended to reduce taxpayer costs and provide legal certainty to both tax holders and taxpayers as parties withholding tax on their income to increase state tax revenues. The government has set the Average Effective Tax Rate (TER) for WPOP based on this regulation. The government has made this regulation to make it easier for employers to calculate Article 21 Income Tax withholding and prevent errors. In addition, it makes it easier for income recipients (employees) as the party being withheld to check the accuracy of the Income Tax withholding on their income, so that a check and balance mechanism is created between employers and employees/staff as taxpayers who withhold tax on their income.

Restaurant A is managed by PT BFFN, a subsidiary of B&S which operates in the building materials sector. One of the first foreign fast food franchises in Indonesia, Restaurant A, debuted in South Jakarta on April 21, 1985. Restaurant A then expanded to 30 cities in Indonesia and had 243 locations as of February 2023. Fried chicken, root beer, waffles, French fries, and soda are its main sales in Indonesia. In addition to Indonesia, this restaurant operates in Singapore (returned in 2019), Malaysia, and the Philippines. One of the restaurant's branches

in Sidoarjo City employs 13 people with appropriate salaries. The company applies Article 17 Income Tax rates to each layer of WPOP employee taxable income to deduct Article 21 Income Tax. Restaurant A does not calculate and deduct Article 21 Income Tax for its permanent workers based on PMK No. 168 of 2023 until this investigation. This rate change will affect the calculation of Income Tax Article 21 for workers, especially at Restaurant A. This phenomenon is what prompted researchers to study in more depth about How the changes in PER 16/PJ/2016 to PP No. 58 of 2023 affect the calculation and reporting of Income Tax Article 21, so researchers are interested in conducting research with the title: Analysis of Calculation and Reporting of Income Tax Article 21 Based on PP No. 58 of 2023.

Income Tax Article 21

As updated by Law Number 36 of 2008 and adjusted to Law Number 7 of 2021 on HPP, Law Number 7 of 1983 (Law No. 7 of 1983) defines Income Tax as a tax on income received or obtained in a tax year. This shows that the tax subject only receives tax revenue when receiving income. According to Official (2019:177), domestic WPOP pays Article 21 Income Tax on income from work, services, and activities. This includes wages, salaries, honorariums, allowances, and other payments in any form. Halim (2020:87) also states that Article 21 Income Tax is a tax taken from salaries, wages, honorariums, allowances, and other payments in any form by Domestic Taxpayers. On income reported by employers, corporate taxpayers sell income tax. Taxpayers are people who have factually or subjectively fulfilled their tax obligations. Article 1 of Law No. 16 of 2009 concerning KUP defines taxpayers as individuals or bodies tasked with carrying out tax obligations, including tax collectors and tax withholdings. If their income exceeds the PTKP, then domestic individuals become taxpayers. Based on net income, domestic taxpayers pay taxes on income from Indonesia or from abroad at general rates.

Non-Taxable Income (PTKP)

Based on Article 7 of the HPP Law, the Non-Taxable Income per year is given at least:

1. Rp. 54,000,000 for individual Taxpayers;
2. Rp. 4,500,000 additional for married Taxpayers;
3. Rp. 54,000,000 additional for a wife whose income is combined with the husband's income according to Article 8 paragraph (1); and
4. Rp. 4,500,000 Limit of three people per blood family, married family, and adopted child who is fully dependent.

Taxable Income (PKP)

Gross income minus expenses for seeking, collecting, and storing income is taxable income for domestic taxpayers and permanent establishments. The Income Tax Law defines gross income as income that is not subject to Final Income Tax based on Article 4 paragraph (2) or income from taxable objects. Costs or expenses based on Article 6 paragraph (1) of the Income Tax Law. Tax costs/expenses are divided into deductible costs (Article 6 paragraph (1)) and non-deductible costs (Article 9 paragraph (1)). Compensation for previous year losses and non-taxable income for Individual Taxpayers reduce gross income. Official (2019: 121).

PKP = Salary/ Allowance/ Insurance Premium/ etc. – (position costs 5% of (1) gross income) – pension contributions, etc.) – PTKP

Government Policy in Determining Income Tax Rates for Individual Taxpayers

Tax rates as regulated in Article 17 paragraph (1) letter a of the Harmonization of Tax Regulations Law No. 7 of 2021, for domestic individual Taxpayers, are as presented in Table 1 below:

Table 1 Taxable Income Layers and Tax Rates From
HPP Law Number 7 of 2021

Taxable Income Layers	Rates
Up to Rp. 60.000.000	5%
> Rp. 250.000.000- Rp.500.000.000	15%
> Rp. 250.000.000 - Rp.500.000.000	25%
> Rp. 500.000.000 - Rp. 5.000.000.000	30%
> Rp. 5.000.000.000	35%

Source: (Law No. 7 of 2021 concerning Harmonization of Tax Regulations, 2021).

Average Effective Rate

The average effective rate abbreviated as TER is used to calculate income tax article 21 on permanent employees of individual taxpayers. This TER is categorized based on PTKP. PMK-168/2023 Article 9 paragraph (4), explains that Non-Taxable income according to paragraph (1) is determined from the Taxpayer's condition at the beginning of the calendar year. TER is divided into three groups, namely TER: A, B and C, the explanation is as follows: TER Category A, for PTKP: TK/0 (58 million), TK/1 and K/0 (58.5 million), Monthly effective rates in category A are applied to individual taxpayers with the following PTKP status:

- a. Unmarried without dependents (TK/0)
- b. Unmarried with 1 dependent (TK/1)
- c. Married without dependents (K/0)

Table 2 Average Effective Rates for Category A

No	Gross Income (Rp)	TER A	No	Gross Income (Rp)	TER B
1	up to you 5.400.000	0,00%	23	30.050.001 s.d. 32.400.000	13,00%
2	5.400.001 s.d. 5.650.000	0,25%	24	32.400.001 s.d. 35.400.000	14,00%
3	5.650.001 s.d. 5.950.000	0,50%	25	35.400.001 s.d. 39.100.000	15,00%
4	5.950.001 s.d. 6.300.000	0,75%	26	39.100.001 s.d. 43.850.000	16,00%
5	6.300.001 s.d. 6.750.000	1,00%	27	43.850.001 s.d. 47.800.000	17,00%
6	6.750.001 s.d. 7.500.000	1,25%	28	47.800.001 s.d. 51.400.000	18,00%
7	7.500.001 s.d. 8.550.000	1,50%	29	51.400.001 s.d. 56.300.000	19,00%
8	8.550.001 s.d. 9.650.000	1,75%	30	56.300.001 s.d. 62.200.000	20,00%
9	9.650.001 s.d. 10.050.000	2,00%	31	62.200.001 s.d. 68.600.000	21,00%
10	10.050.001 s.d. 10.350.000	2,25%	32	68.600.001 s.d. 77.500.000	22,00%
11	10.350.001 s.d. 10.700.000	2,50%	33	77.500.001 s.d. 89.000.000	23,00%
12	10.700.001 s.d. 11.050.000	3,00%	34	89.000.001 s.d. 103.000.000	24,00%
13	11.050.001 s.d. 11.600.000	3,50%	35	103.000.001 s.d. 125.000.000	25,00%
14	11.600.001 s.d. 12.500.000	4,00%	36	125.000.001 s.d. 157.000.000	26,00%
15	12.500.001 s.d. 13.750.000	5,00%	37	157.000.001 s.d. 206.000.000	27,00%
16	13.750.001 s.d. 15.100.000	6,00%	38	206.000.001 s.d. 337.000.000	28,00%
17	15.100.001 s.d. 16.950.000	7,00%	39	337.000.001 s.d. 454.000.000	29,00%
18	16.950.001 s.d. 19.750.000	8,00%	40	454.000.001 s.d. 550.000.000	30,00%
19	19.750.001 s.d. 24.150.000	9,00%	41	550.000.001 s.d. 695.000.000	31,00%
20	24.150.001 s.d. 26.450.000	10,00%	42	695.000.001 s.d. 910.000.000	32,00%
21	26.450.001 s.d. 28.000.000	11,00%	43	910.000.001 s.d. 1.400.000.000	33,00%
22	28.000.001 s.d. 30.050.000	12,00%	44	lebih dari 1.400.000.000	34,00%

Source: (PMK No. 168 of 2023)

- 1. TER Category B, for PTKP: TK/2 and K/1 (63 million) and TK/3 and K/2 (67.5 million)

The effective monthly rate for category B individual taxpayers is as follows:

- a. Unmarried, 2 dependents (TK/2)
- b. Unmarried, 3 dependents (TK/3)
- c. Married, 1 dependent (K/1)
- d. Married, 2 dependents (K/2)

Table 3 Average Effective Rates for Category B

No	Gross Income (Rp)	TER B	No	Gross Income (Rp)	TER B
1	up to you 6.200.000	0,00%	21	37.100.001 s.d. 41.100.000	15,00%
2	6.200.001 s.d. 6.500.000	0,25%	22	41.100.001 s.d. 45.800.000	16,00%
3	6.500.001 s.d. 6.850.000	0,50%	23	45.800.001 s.d. 49.500.000	17,00%
4	6.850.001 s.d. 7.300.000	0,75%	24	49.500.001 s.d. 53.800.000	18,00%
5	7.300.001 s.d. 9.200.000	1,00%	25	53.800.001 s.d. 58.500.000	19,00%
6	9.200.001 s.d. 10.750.000	1,50%	26	58.500.001 s.d. 64.000.000	20,00%
7	10.750.001 s.d. 11.250.000	2,00%	27	64.000.001 s.d. 71.000.000	21,00%
8	11.250.001 s.d. 11.600.000	2,50%	28	71.000.001 s.d. 80.000.000	22,00%
9	11.600.001 s.d. 12.600.000	3,00%	29	80.000.001 s.d. 93.000.000	23,00%
10	12.600.001 s.d. 13.600.000	4,00%	30	93.000.001 s.d. 109.000.000	24,00%
11	13.600.001 s.d. 14.950.000	5,00%	31	109.000.001 s.d. 129.000.000	25,00%
12	14.950.001 s.d. 16.400.000	6,00%	32	129.000.001 s.d. 163.000.000	26,00%
13	16.400.001 s.d. 18.450.000	7,00%	33	163.000.001 s.d. 211.000.000	27,00%
14	18.450.001 s.d. 21.850.000	8,00%	34	211.000.001 s.d. 374.000.000	28,00%
15	21.850.001 s.d. 26.000.000	9,00%	35	374.000.001 s.d. 459.000.000	29,00%
16	26.000.001 s.d. 27.700.000	10,00%	36	459.000.001 s.d. 555.000.000	30,00%
17	27.700.001 s.d. 29.350.000	11,00%	37	555.000.001 s.d. 704.000.000	31,00%
18	29.350.001 s.d. 31.450.000	12,00%	38	704.000.001 s.d. 957.000.000	32,00%
19	31.450.001 s.d. 33.950.000	13,00%	39	957.000.001 s.d. 1.405.000.000	33,00%
20	33.950.001 s.d. 37.100.000	14,00%	40	lebih dari 1.405.000.000	34,00%

Source: (PMK No. 168 of 2023)

1. TER Category C, for PTKP: K/3 (72 million)

The effective monthly rate for category C is applied to individual taxpayers with PTKP status of Married with 3 dependents (K/3)

Table 4 Average Effective Rates for Category C

No	Gross Income (Rp)	TER C	No	Gross Income (Rp)	TER C
1	up to you 6.600.000	0,00%	22	38.900.001 s.d. 43.000.000	15,00%
2	6.600.001 s.d. 6.950.000	0,25%	23	43.000.001 s.d. 47.400.000	16,00%
3	6.950.001 s.d. 7.350.000	0,50%	24	47.400.001 s.d. 51.200.000	17,00%
4	7.350.001 s.d. 7.800.000	0,75%	25	51.200.001 s.d. 55.800.000	18,00%
5	7.800.001 s.d. 8.850.000	1,00%	26	55.800.001 s.d. 60.400.000	19,00%
6	8.850.001 s.d. 9.800.000	1,25%	27	60.400.001 s.d. 66.700.000	20,00%
7	9.800.001 s.d. 10.950.000	1,50%	28	66.700.001 s.d. 74.500.000	21,00%
8	10.950.001 s.d. 11.200.000	1,75%	29	74.500.001 s.d. 83.200.000	22,00%
9	11.200.001 s.d. 12.050.000	2,00%	30	83.200.001 s.d. 95.600.000	23,00%
10	12.050.001 s.d. 12.950.000	3,00%	31	95.600.001 s.d. 110.000.000	24,00%
11	12.950.001 s.d. 14.150.000	4,00%	32	110.000.001 s.d. 134.000.000	25,00%
12	14.150.001 s.d. 15.550.000	5,00%	33	134.000.001 s.d. 169.000.000	26,00%
13	15.550.001 s.d. 17.050.000	6,00%	34	169.000.001 s.d. 221.000.000	27,00%
14	17.050.001 s.d. 19.500.000	7,00%	35	221.000.001 s.d. 390.000.000	28,00%
15	19.500.001 s.d. 22.700.000	8,00%	36	390.000.001 s.d. 463.000.000	29,00%
16	22.700.001 s.d. 26.600.000	9,00%	37	463.000.001 s.d. 561.000.000	30,00%

17	26.600.001 s.d. 28.100.000	10,00%	38	561.000.001 s.d. 709.000.000	31,00%
18	28.100.001 s.d. 30.100.000	11,00%	39	709.000.001 s.d. 965.000.000	32,00%
19	30.100.001 s.d. 32.600.000	12,00%	40	965.000.001 s.d. 1.419.000.000	33,00%
20	32.600.001 s.d. 35.400.000	13,00%	41	lebih dari 1.419.000.000	34,00%
21	35.400.001 s.d. 38.900.000	14,00%			

Source: (Minister of Finance Regulation Number 168 of 2023 Concerning Guidelines for the Implementation of Tax Deductions on Income in Connection with Work, Services or Activities of Individuals, 2023).

1. Monthly TER

The taxpayer's marital status and total dependents at the beginning of the tax year determine the monthly TER based on Non-Taxable Income (PTKP). Monthly TER has three categories: A, B, and C. Monthly TER deducts Article 21 Income Tax on income:

- a. Permanent employees in tax periods other than the last tax period
- b. Non-permanent employees whose income is paid monthly
- c. The Board of Supervisors and Board of Commissioners who receive irregular income. The calculation of the average monthly effective rate for each tax period other than the last tax period is carried out using the following formula:

Average Effective Rate = Gross Income (Per Month) x Monthly TER (2)
(according to category)

Calculation of Income Tax Article 21 Payable

PMK 168 of 2023 Article 5 paragraph (1) letter a states that fixed and non-fixed income is subject to Income Tax Article 21. Article 5 paragraph (3) defines income as salary, allowances, and other fixed income, including overtime pay and similar income: awards organized by employers; and work accident and death insurance contributions to the guarantee provider. Health insurance benefits, work accidents, life, dual-purpose or scholarships announced by the employer. Income tax calculation formula: Tax payable = Tax Rate x Taxable Income (3)

METHOD

Quantitative descriptive research was conducted at Restaurant A, Sidoarjo Branch. The purpose of quantitative descriptive research is to describe, examine, and explain something as it is and draw conclusions from numerical events. Quantitative descriptive research explains variables without testing hypotheses. Quantitative descriptive research analyzes, evaluates, and explains phenomena using data (numbers) without testing hypotheses (Sulistyawati, Wahyudi, & Trimuryono, 2022). The researcher presents and analyzes data with this strategy. The researcher chose descriptive research to describe the field conditions more accurately, clearly, and comprehensively. Data was obtained through documentation and interviews with the Finance Department of Restaurant A, Sidoarjo Branch. Secondary data: 2024 tax deductions from the finance department of Restaurant A, Sidoarjo Branch, WPOP personnel, income, status, and taxes. A total of 13 permanent WPOP workers at Restaurant A, Sidoarjo Branch are research requirements. Calculating and analyzing WPOP PPh calculation data and calculating PPh payable based on TER according to PMK No. 168 of 2023 with the Tariff of Article 17 of Law on HPP Number 7 of 2021 using quantitative analysis. Interpret and describe calculation data to draw conclusions from research results on the impact of TER implementation.

RESULTS AND DISCUSSION

Based on the data obtained by the researcher from the Finance Department of Restaurant A, Sidoarjo Branch, the researcher calculated the Article 21 Income Tax payable by WPOP registered as employees at Restaurant A, Sidoarjo Branch.

Analysis and calculation of income tax payable by WPOP at Restaurant A, Sidoarjo Branch Based on the Rate of Article 17 of Law Number 7 of 2021 for January - November 2024
 This table shows the calculation of WPOP employee tax income for the period January–November 2024 by the finance department of Restaurant A, Sidoarjo branch based on Article 17 of Law Number 7 of 2021 HPP:

Table 2 Calculation of Article 21 Income Tax Payable Using Article 17 Rates

No	Name	Stat us	Net income (month) (Rp)	Net Income (Annual) (Rp)	PTKP (Rp)	PKP (Rp)	PPh 21 per year (Rp)	PPh 21 per month (Rp)
1	A	TK/0	Rp 5.281.229	Rp 63.374.748	Rp 54.000.000	Rp 9.374.748	Rp 468.744	Rp 39.062
2	B	TK/0	Rp 4.949.372	Rp 59.392.464	Rp 54.000.000	Rp 5.392.464	Rp 269.623,41	Rp 22.468,6
3	C	TK/0	Rp 6.278.729,25	Rp 75.344.751	Rp 54.000.000	Rp 21.344.751	Rp 1.067.237,55	Rp 88.936,4
4	D	TK/0	Rp 5.243.324	Rp 62.919.888	Rp 54.000.000	Rp 8.919.888	Rp 445.994,4	Rp 37.166,2
5	E	TK/0	Rp 5.243.324	Rp 62.919.888	Rp 54.000.000	Rp 8.919.888	Rp 445.994,4	Rp 37.166,2
6	F	TK/0	Rp 5.037.762	Rp 60.453.168	Rp 54.000.000	Rp 6.453.168	Rp 322.658,4	Rp 26.888,2
7	G	TK/0	Rp 6.182.933	Rp 74.195.196	Rp 54.000.000	Rp 20.195.196	Rp 1.009.759,8	Rp 84.146,65
8	H	TK/0	Rp 5.563.213	Rp 66.758.556	Rp 54.000.000	Rp 12.758.556	Rp 637.927,8	Rp 53.160,65
9	I	TK/0	Rp 5.194.105	Rp 62.329.260	Rp 54.000.000	Rp 8.329.260	Rp 416.463	Rp 34.705
10	J	TK/0	Rp 5.173.680	Rp 62.084.160	Rp 54.000.000	Rp 8.084.160	Rp 404.208	Rp 33.684
11	K	TK/0	Rp 5.140.435	Rp 61.685.220	Rp 54.000.000	Rp 7.685.220	Rp 384.261	Rp 32.021,75
12	L	TK/0	Rp 5.406.085	Rp 64.873.020	Rp 54.000.000	Rp 10.873.020	Rp 543.651	Rp 45.304,25
13	M	TK/0	Rp 5.507.575	Rp 66.090.900	Rp 54.000.000	Rp 12.090.900	Rp 604.545	Rp 50.378,75
AMOUNT			Rp70.201.766	Rp842.421.219	Rp702.000.000	Rp140.421.219	Rp 7.021.067,76	Rp 585.088,65

Source: Restaurant A 2024, Data processed.

Based on the table above, it is explained that the calculation of Article 21 Income Tax of WPOP for 13 employees at Restaurant A, Sidoarjo Branch, starts from calculating net income from January to November, which is gross income minus allowable costs in accordance with the provisions, then the net income is annualized. Annual income minus PTKP of each WPOP according to their status is obtained as taxable income. Furthermore, the Income Tax payable

is calculated by multiplying Article 17 Income Tax, so that the total Article 21 Income Tax of WPOP deducted by the finance department of Restaurant A, Sidoarjo Branch for 13 employees per year which is deducted by PT Prima Usaha Era Mandiri is Rp585,088.65 per month and Rp7,021,067.76 per year.

Analysis and calculation of income tax payable by WPOP at PT at Restaurant A Sidoarjo Branch Based on (TER) according to PMK No. 168 of 2023 January - November 2024

Calculation of Article 21 Income Tax for WPOP employees at Restaurant A in accordance with the provisions of the Calculation of Article 21 Income Tax for WPOP employees at Restaurant A in accordance with the applicable provisions, namely PMK Number 168 of 2023 by applying TER. The calculation is carried out by multiplying gross income by the rate according to the rate group based on the PTKP category. The calculation of Article 21 Income Tax owed for WPOP employees at Restaurant A, Sidoarjo Branch based on the provisions of PMK Number 168 of 2023 by applying TER is presented in Table 3, it can be explained that the calculation of Article 21 Income Tax for WPOP Employees at Restaurant A, Sidoarjo Branch is carried out by multiplying the PTKP category rate by the gross income of each WPOP. Of the 13 employees, different rates are imposed according to the amount of gross income per month, of the 13 employees who are subject to a rate of 0%, there are 2 WPOPs and 11 other WPOPs are subject to rates ranging from 0.25% to 1.25%, so that based on the results of the calculation, the total gross income data is obtained, namely Rp 73,521,781 for 13 WPOPs, with a total PPh payable of Rp. 322,061 for 13 WPOPs.

Table 3 Calculation of Income Tax Article 21 Payable Based on Average Effective Rate (TER)

No	Name	Status	TER	Gross Monthly Income (Rp)	TER	Monthly PPh 21 (Rp)
1	A	TK/0	A	Rp 5.595.494	0,25%	Rp 13.989
2	B	TK/0	A	Rp 5.258.693	0,00%	Rp -
3	C	TK/0	A	Rp 5.356.427	1,25%	Rp 84.442
4	D	TK/0	A	Rp 5.592.529	0,25%	Rp 13.982
5	E	TK/0	A	Rp 5.592.529	0,25%	Rp 13.982
6	F	TK/0	A	Rp 5.363.943	0,00%	Rp -
7	G	TK/0	A	Rp 6.642.626	1%	Rp 66.427
8	H	TK/0	A	Rp 5.916.731	0,5%	Rp 29.584
9	I	TK/0	A	Rp 5.540.720	0,25%	Rp 13.851
10	J	TK/0	A	Rp 5.519.220	0,25%	Rp 13.799
11	K	TK/0	A	Rp 5.484.226	0,25%	Rp 13.711
12	L	TK/0	A	Rp 5.751.334	0,5%	Rp 28.757
13	M	TK/0	A	Rp 5.907.309	0,5%	Rp 29.537
AMOUNT				Rp 73.521.781	-	Rp 322.061

Source: Restaurant A 2024, Processed data.

Analysis of the calculation of the amount of Article 21 Income Tax Based on the Tariff of Article 17 of Law Number 7 of 2021 and Based on (TER) according to PMK No. 168 of 2023 January - November 2024

The following is a table of the calculation of the amount of Article 21 Income Tax Based on the Rate of Article 17 of Law Number 7 of 2021 and Based on (TER) according to PMK No. 168 of 2023 for January - November 2024 for employees of Restaurant A, Sidoarjo Branch:

Table 4 calculation of the amount of Article 21 Income Tax for the January - November tax period

No	Name	Income Tax Article 21 Per Month With Old Regulations (Rp)	Income Tax Article 21 Per Month With New Regulations (Rp)	Difference
1	A	Rp 39.062	Rp 13.989	Rp 25.073
2	B	Rp 22.468,6	Rp -	Rp -
3	C	Rp 88.936,4	Rp 84.442	Rp 4.494
4	D	Rp 37.166,2	Rp 13.982	Rp 23.184
5	E	Rp 37.166,2	Rp 13.982	Rp 23.184
6	F	Rp 26.888,2	Rp -	Rp -
7	G	Rp 84.146,65	Rp 66.427	Rp 17.720
8	H	Rp 53.160,65	Rp 29.584	Rp 23.577
9	I	Rp 34.705	Rp 13.851	Rp 20.854
10	J	Rp 33.684	Rp 13.799	Rp 19.885
11	K	Rp 32.021,75	Rp 13.711	Rp 18.311
12	L	Rp 45.304,25	Rp 28.757	Rp 16.547
13	M	Rp 50.378,75	Rp 29.537	Rp 20.842
JUMLAH		Rp585.088,65	Rp322.061	Rp213.671

Source: Restaurant A 2024, Processed data.

The data in table 4 shows that the amount of Article 21 Income Tax per month from January to November 2024 for each permanent employee calculated using the Article 17 rate is greater, namely the total for 13 WPOPs is IDR 585,088.65 compared to when calculated using PMK No. 168, which is IDR 213,671 for 13 WPOPs.

Analysis of the calculation of Article 21 Income Tax Payable for the December Tax Period

The following is a table of the calculation of Article 21 Income Tax for the December tax period for employees of Restaurant A, Sidoarjo Branch.

Table 5 Calculation of Article 21 Income Tax Payable for the December Tax Period

No	Name	Status	Article 21 Income Tax for December period (Rp)	Article 21 Income Tax for December Period (Rp)	Difference (Rp)
1	A	TK/0	Rp 39.061,45	Rp 314.858	Rp 39.061,45
2	B	TK/0	Rp 22.468,6	Rp -	Rp 22.468,60
3	C	TK/0	Rp 269.844	Rp -	Rp 269.844,00
4	D	TK/0	Rp 88.936,4	Rp 138.375,5	Rp 88.936,40
5	E	TK/0	Rp 37.166,2	Rp 292.192,4	Rp 37.166,20
6	F	TK/0	Rp 37.166, 2	Rp 292.192,4	Rp 37.166,20
7	G	TK/0	Rp 26.888,2	Rp 322.658,35	Rp 26.888,20
8	H	TK/0	Rp 53.160,6	Rp 282.919,8	Rp 53.160,60
9	I	TK/0	Rp 34.705	Rp 250.251	Rp 34.705,00
10	J	TK/0	Rp 33.684,04	Rp 252.419,5	Rp 33.684,04

11	K	TK/0	Rp 32.022,7	Rp 233.440,4	Rp 32.022,70
12	L	TK/0	Rp 45.305	Rp 182.019,2	Rp 45.305,00
13	M	TK/0	Rp 50.379,25	Rp 279.644	Rp 50.379,25
AMOUNT			Rp770.787,64	Rp2.840.971	Rp 770.787,64

Source: Restaurant A 2024, Data processed

Table 4 explains that there are calculation results for Article 21 Income Tax owed by WPOP employees from Restaurant A based on the Article 17 rate, which is IDR 770,787.64 for December 2024. Meanwhile, for the calculation results based on TER, Article 21 Income Tax owed by WPOP in December is IDR 2,840,971.

CONCLUSION

Researchers found that the application of the average effective rate (TER) to employee Article 21 Income Tax does not increase the tax burden, taxpayers will not experience an increase in tax deductions. Because the latest tax calculation uses the Article 17 paragraph (1) letter a rate. The Average Effective Rate (TER) is used to calculate Article 21 Income Tax for the January - November tax period so that monthly calculations for tax periods other than the previous tax period become easier, simpler, and more certain. The calculation results for Article 21 Income Tax using the Article 17 rate per month for 13 WPOPs at Restaurant A are IDR 585,088.65. Meanwhile, the calculation results for Monthly Income Tax 21 based on TER are IDR 322,061. Meanwhile, the calculation results for Article 21 Income Tax payable by employee WPOPs from Restaurant A based on the Article 17 rate are IDR 770,787.64 for December 2024. Meanwhile, for the calculation results based on TER, Article 21 Income Tax payable by WPOPs in December amounted to IDR 2,840,971.

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