

Comparison Application PPh Article 21 Based on Constitution Number 36 of 2008 with Constitution Number 7 of 2021

Ni Putu Anik Jayanthi^{1*}, I Nyoman Abdi², Ni Ketut Sukasih³

¹D4 Managerial Accounting, Accounting, Bali State Polytechnic

²D4 Managerial Accounting, Accounting, Bali State Polytechnic

³D4 Managerial Accounting, Accounting, Bali State Polytechnic

*anijayanti2000@gmail.com

Abstract: PT ABC is one of a distributor engaged in the field of food, with distributed products _ that is oil fry and butter. Though mobility economy middle experience disruption consequence Covid-19 pandemic, PT ABC is still productive in hiring its employees. That thing Becomes an indicator that PT ABC has the potential to carry on obligation the of taxation. Through Constitution Number 7 of 2021, the government Secretes policy new related several Chagement on six clusters in the field taxation, especially on tax income. Study this aim for knowing, comparison quantity burden PPh 21 especially _ before and after application Constitution Number 7 of 2021 on employees of PT ABC and knowing is implementation Law no. 7 the Year 2021 has Fulfill principle justice for PT ABC. Study this is type study qualitative with approach studies case. The sources of data used are primary data and secondary. With technique data collection that is Interview not structured and documentation. As for technique data analysis used is comparative descriptive. Results study show a difference in quantity PPh Article 21 debt that is calculated based on Law No. 7 of 2021 more low compared to Law Number 36 of 2008 with a difference amounting to Rp. 1,987,000.00. Implication on implementation of Law no. 7 the Year 2021 causes employee fixed which at the company PT ABC can feel justice on lightening amount PPh Article 21 which must pay, so could realize even distribution economy and reduce existence gap social.

Keywords: Income Tax Article 21, Law Number 36 the Year 2008, Law no. 7 of 2021, the principle of justice.

The Information of Article: Submission to Repository on September 2022

Introduction

The HPP Law regulates about existence change rate PPh, layers, and income interval hit tax. That thing gives relief for Required tax on change on earnings interval hit tax. Change rate this expected could realize system fair taxation as well as partiality to income society small. Reducing the existence gap economy and even distribution well-being is part of the expected output on imposition rate for community belonging to income higher.

Implication change rate the result in existence change quantity tax obligatory owed paid by Required tax. Now calculation quantity tax owed based on statutory rate Number 7 of 2021 imposed on Required personal tax, only _ worn 5% rate charged at an income interval of IDR 0.00 to with Rp60,000,000.00, compared to Law Number 36 of 2008 which is still stepping on in the income interval of IDR 0.00- IDR 50,000,000.00, so that the ratio is for Required tax that earns IDR 60,000,000.00 will be subject to 5% tariff only, without worn addition 15% rate. Then, divide the Required income tax above IDR 5,000,000,000.00, which used to be not including on layer income hit tax, now will worn rate tax by 35%. Rates PPh applies from January 1, 2022.

In the year 2021 impact Covid-19 pandemic is still felt by society, not except for perpetrator efforts. However, PT ABC, an oil distributor company, and Butter, which is located in Denpasar, Bali, is still productive and permanent giving the employee wages periodically. Condition the Becomes indicator for employees employed theirs for contributing in keep obligation the taxation. With system collection Withholding System tax, namely, the company cut tax on income at a time report it, so writer identifies how comparison calculation quantity tax owed based on Law Number 36 of 2008 and Law Number 7 of 2021 as follows: projection tax owed from PT ABC.

Method

The location chosen for this research is PT ABC which is located on Jalan Kebo Iwa, Gang Danau Kalimutu, Denpasar, Bali. The period used in the implementation of this research is five months, starting from February, until July 2022. The collection method is carried out by unstructured interviews and documentation. This study is designed to compare the implementation of the two laws. Analysis of the data used in this study begins with the process of calculating the tax payable by individual taxpayers and then continues with comparative descriptive analysis techniques. This technique is used by comparing or comparing the phenomena studied by the researcher.

Results and Discussion

Table 1. Comparison Quantity Tax Income Article 21 owed Employee Permanent

Law Number 36 Year 2008	Law Number 7 of 2021	Difference
Rp135.134.300.00	Rp131,647,300.00	IDR 3,487,000.00

Source : Data processed By Researcher , 2022

Table 1 shows the total quantity PPh 21 payable according to rate progressive Article 17 of Law no. 36 of 2008 amounting to Rp135,134,300.00. Whereas appendix 5 shows that the total quantity PPh 21 payable According to the HPP Law, it is amounting to Rp131,647,300 .00 . So that there is a different amount quantity PPh 21 payable on income employees at the company PT ABC amounting to Rp3,487,000,00.

As seen in appendix 5 that there are several employees still the one who gets facility subtraction quantity tax income article 21 owed on change from rate tax, layer income, and earnings intervals. following is a table of employee receiver facility subtraction quantity tax income Article 21 payable:

Table 2. Employee Receiver Facility Subtraction Quantity Tax Income Article 21 Payable

Employee Name	pkp	Tax owed		Differ- ence
		Law No. 36 of 2008	UU no. 21 Year 2021	
Revelation Adi Putra, I Ketut	54.870.525	3.230.500	2.743.500	487.000
Marjana , I Ketut	100.263.000	10.039.450	9.039.450	1.000.000
I Ketut Rai Putrayasa	323.022.000	50,755,500	49,755,500	1.000.000
I Kade Dwi Sentana Pu- tra	391.601.000	67.900.250	66.900.250	1.000.000

Table 2 shows that four employees of PT ABC obtained facility subtraction quantity tax income owed on change in Law Number 7 of 2021. Amount PPh 21 payable based on calculation according to Law no. 7 years 2021 more low than based on Law no. 36 of 2008. So, start the year 2022, when regulation start enforced, mandatory personal tax employee permanent company PT ABC get the facility in the form of subtraction amount PPh 21 is payable. Four employees get subtraction PPh Article 21 payable worth IDR 497,000,00 for the employee on a name I Ketut Revelation Adi Putra and of IDR 1,000,000.00 earned by the employee on a name I Ketut Marjana, I Ketut Rai Putrayasa, and I Kade Bi Son Santana.

Decision government in update regulation taxation Required personal tax, through quantity rates, layers, and earnings intervals. Based on Constitution Number 36 of 2008 contained Required tax for individuals who earn more than IDR 5 billion not yet charged tax. Whereas through Law no. 7 of 2022, mandatory taxes that have income at intervals of IDR 0.00 to IDR 60,000,000.00 charged rate by 5%. Application rate the more low compared to the rate progressive Law no. 36 of 2008 which is 5% at an income interval of IDR 0.00 to IDR 50,000,000.00. So for Required taxes that have income above IDR 50,000,000 0.00 until with IDR 60,000,000.00 only worn rate by 5%. That thing naturally implication on subtraction quantity PPh 21 payable for Required personal tax. On the side other, share Required taxes that have income above IDR 5,000,000,000,00 moment this worn Tarid tax by 35%, which was before no worn tax.

Conclusion

Comparison Between before and after the implementation of Law no. 7 of 2021 There are differences or differences in quantity tax income Article 21. Quantity tax PPh 21 which must be paid by Required tax based on Law no. 7 years 2021 more low, because existence imposition more rates _ low in the income interval of IDR 0.00 to with IDR 60,000,000.00, then for Required taxes that have income at intervals of IDR 60,000,000.00 to with IDR

250,000,000.00 charged 15% rate. There are four employees still, the one who gets facility on subtraction quantity tax income Article 21 is owed. Implication on principle fair for Required tax could feel by Required tax. Due to adjustment rate, layer, and income interval they could lighten up the Required income tax still low and could push contribution more for the Required income tax high. So that could realize a growth economy for the Public and reduce the existence of social inequality.

On With Holding system implemented company PT ABC from system collection tax employee anyway, more on relief amount tax owed that can feel by employee permanent PT ABC company. Then, p they could push the company to Keep going and contribute to the fulfillment obligation taxation employee fixed. What's more on principle justice which _ reality already obtained for Required tax.

Acknowledgment

Study this no miss on a role from a number of the party in between examiner and data provider. Accept love writer say to the testers on suggestions for composing study this, so study this could be arranged by good and integrated. Accept love also writer convey to party data provider, because on his contribution study this could be supported with the right data and credible.

Reference

- Adithya, M., Hartono, R., Sabijono, H., Suwetja, IG, Accounting, J., Economics, F., Ratulangi, US, & Bahu, JK (2022). *Analysis of the Application of Income Tax Calculation Article 21 To Employees of Certain Time Contracts At Sintesa Penins . x (x)*, 329–336.
- Ardin, AT, Adiningsih, CN, Sofyan, DR, & Irawan, F. (2022). Review of State Administrative Law on Taxpayer Compliance in the Voluntary Disclosure Program. *Journal of Law, Administration, and Social Science* , 2 (1), 33–44. <https://doi.org/10.54957/jolas.v2i1.165>
- Irbawan, M., Utoyo, S., Rahman, A., & Surabaya, UB (2021). *UBHARA Accounting Journal* . 1 (November), 273–280.
- Kristanti, KM (2022). Adjustment of Layers and Individual Income Tax Rates : Aggressive or Progressive ? *Owner: Accounting Research & Journal* , 6 (1), 709–721.
- Kurnianingsih, R. (2022). Income Tax Analysis before and after Law Number 7 of 2021 for Individual Taxpayers. *Journal of Competency of Business* , 5 (02), 112–129. <https://doi.org/10.47200/jcob.v5i02.1097>
- Mardiasmo. (2018). *Taxation Latest Edition 2018* . ANDI Publisher.
- Maulana, MN, & Hidayatulloh, A. (2021). Socialization and Training on Calculation of Income Tax Article 21 According to Law No. 7 of 2021. *1st E-Proceeding SENRIABDI (National Seminar on Research Results and Community Service)* , 1 (1), 887–893.
- Mekarisce, AA (2020). Data Validity Checking Techniques in Qualitative Research in the Public Health Sector. *Scientific Journal of Public Health* , 12 (33), 145–151.
- Nurul Aisyah Rachmawati, RR (2022). *Tax Literacy for MSME Taxpayers Based on the Tax Harmonization Law* . 4 , 271–278.
- Minister of Finance Regulation Number 252/PMK.03/2008. Instructions for the Implementation of Withholding Tax on Income in Relation to Work, Services, and Activities of Individuals. <https://jdih.kemenkeu.go.id/fulltext/2008/252~PMK.03~2008Per.htm>
- Sugiyono, PD (2018). *Quantitative, Qualitative, and R&D Research Methods (2018)* . Alfabet.
- Suyitno. (2020). Data Analysis in Qualitative Research Design. *Academics* , 18 (1), 49–57.
- Law Number 36 of 2008. Fourth Amendment to Law Number 7 of 1983 concerning Income Tax.

<https://jdih.esdm.go.id/peraturan/UU%20No.%2036%20Thn%202008.pdf>

Law Number 7 of 2021. Harmonization of Tax Regulations.
<https://peraturan.bpk.go.id/Home/Details/1185162/uu-no-7-tahun-2021>

Wachyu, W., Winarto, A., Kunci, K., & Capital, I. (2020). Elementary Journal of Business and Accounting. Elementary Journal of Business and Accounting. *Journal of Business and Accounting Elements*, 5 (1), 50–60.