

Analysis of Calculation

by Januri Januri

Submission date: 03-Aug-2018 10:39AM (UTC+0700)

Submission ID: 987199881

File name: Seabc2017_Januri_ProSIDING.pdf (227.44K)

Word count: 3436

Character count: 17493

ANALYSIS OF CALCULATION AND ACCOUNTING OF INCOME TAX ACCOUNTING ARTICLE 21 FOR CIVILIANS EMPLOYEES'S STAFF IN THE REGIONAL OFFICE OF SIMALUNGUN DISTRICT

Januari., S.E, M.M, M.Si

University of Muhammadiyah Sumatera Utara

janurisuyono@gmail.com

Abstract

14
The purpose of this study is to know and analyze how the calculation of income tax article 21 on salaries of civil servants in the Land Office of Simalungun Regency for this and is in accordance with applicable tax laws. The approach used in this research is descriptive approach. The population of this research is the employee in the Land Office of Simalungun Regency. The sample of this research is 7 employees representing 42 employees in Land Office of Simalungun Regency. Technique of collecting data in this research is by interview and document. Sources of data used are primary data, that is data obtained directly from original sources such as from the financial and accounting and secondary data that is data that has been processed sourced from the Land Office of Simalungun Regency. The method used is by using descriptive method. Descriptive method is to collect, calculate, analyze, compare and conclude. The results showed that the calculation and accounting treatment of income tax article 21 on the salary of civil servants in the Land Office of Simalungun Regency has not been in accordance with Regulation of the Minister of Finance No. 122 / PMK.010 / 2015 on Adjustment to the Non-Taxable Income.

Keywords: Accounting Treatment, Calculation, Income Tax Calculation Article 21

INTRODUCTION

Civil servants have an important role because civil servants are an element of the State apparatus to organize government and development in order to achieve the goals of the Indonesian republic. Civil servants are the basis for the implementation of the governance system. Therefore civil servants are expected to mobilize and launch governmental tasks in development, including serving the community.

According to Mardiasmo (2009: 162)

"Income Tax Article 21 is a tax on income in the form of salaries, wages, honoraria, allowances and other payments by name and in any form in respect of employment or occupation, services and activities undertaken by an individual" .

Taxes are imposed on regularly earned income in the form of salaries, monthly pensions, wages, honoraria (including honoraria of members of the board of commissioners or supervisory board members), monthly premiums, overtime, support, waiting, compensation, wife allowance, child allowance, overpriced allowance, job allowance, special allowance, transport allowance, tax allowance, retirement fee allowance, child education allowance, scholarship, gift, insurance premium paid by employer, and regular income other by any name with the gross salary mechanism earned by the concerned

LITERATURE REVIEW

Understanding of Tax

In the Law of the Republic of Indonesia Number 28 Year 2007 Article 1 concerning General Provisions and Tax Procedures: Tax is a compulsory contribution to a country that is owed by an individual or a coercive body under the law, by not obtaining direct repayment and is used to the needs of the state for the greatest prosperity of the people.

The Definition of Income Tax Article 21

According to Mardiasmo (2009: 162)

"Income Tax Article 21 is a tax on income in the form of salaries, wages, honoraria, allowances and other payments by name and in any form in respect of employment or occupation, services and activities undertaken by an individual" .

The Subject of Income Tax Article 21

1) Employees (including civil servants, permanent employees and casual employees who earn income from employers on a regular basis).

- 2) Recipient.
- 3) Recipient of honorarium.
- 4) Recipient.
- 5) An individual who derives income in respect of the employment, services or activities of the tax withholder.

Objects of Income Tax Article 21

- 1) Earnings received or obtained by permanent employees, either in the form of regular or irregular income.
- 2) Earnings received or obtained by regular pension recipients in the form of pensions or similar income.
- 3) Earnings in respect of termination of employment and income in respect of pensions received at once in the form of severance pay, pension benefits, old-age benefits or old-age pensions, and other similar payments.

The Basic of Income Tax Law Article 21

- 1) Law of the Republic of Indonesia Number 36 Year 2008 regarding the Fourth Amendment of Law Number 7 Year 1983 regarding Income Tax.
- 2) Law of the Republic of Indonesia Number 17 Year 2000 regarding Income Tax.
- 3) Law of the Republic of Indonesia Number 10 Year 1994 concerning Amendment to Law Number 7 Year 1983 regarding Income Tax as amended by Act Number 7 Year 1991.
- 4) Law of the Republic of Indonesia Number 7 Year 1991 regarding the amendment to Law Number 7 Year 1983 regarding Income Tax.
- 5) Law of the Republic of Indonesia Number 7 of 1983 concerning Income Tax.

Tax Accounting

Taxation Accounting is the accounting applied by using the objective to be able to determine the amount of tax payable. So the function of Taxation Accounting is as a quantitative data processor used to present a financial report by loading the amount of tax calculation (Waluyo, 2014).

Recording of Tax Accounting

- 1) Accounting Journal at the Time of Tax Payment Article 21 :

Salary Cost xxx
Tax Payable Article 21 xxx
Cash xxx

2) Accounting Journal at the Time of Income Tax Article 21 :

Tax Payable Article 21 xxx
Cash xxx

Income Tax Rates Article 21

Tax rates applied to taxable income for individual domestic taxpayers may be addressed in the following table :

Table 1. Tax Rates

No	Taxable Income Tier	Tax Rate
1	Up to Rp. 50.000.000,	5%
2	Above Rp. 50.000.000, - s / d 250.000.000,	15%
3	Above Rp. 250.000.000, - s / d 500.000.000,	25%
4	On Top Rp. 500.000.000,	30%

Source: Dirjen Pajak, 2013

Non-Taxable Income

The amount of non-taxable income shall be adjusted as follows :

- 1) Rp. 36.000.000, - (thirty six million rupiah) for an individual Personal Taxpayer.
- 2) Rp. 3,000,000, - (three million rupiah) additional for the married Taxpayer.
- 3) Rp. 36.000.000, - (thirty six million rupiah) additional for a wife whose income is combined with husband's income as referred to in Article 8 paragraph (1) of Law Number 7 Year 1983 regarding Income Tax as already amended several times, Of Law Number 36 Year 2008.
- 4) Rp. 3,000,000, - (three million rupiah) additional for each family member of blood and family of females in straight line and adopted child, who are fully dependent, at most 3 (three) persons for each family.

METHODS

20

The approach used in this research is descriptive approach, that is a method of analysis by describing or describing the data that has been collected so as to give a clear picture as it is. In this study the authors try to analyze the calculation of income tax Article 21 on the salaries of civil servants in the Land Office of Simalungun regency.

Data Source

The data sources used are :

a. Primary data

Data obtained from the first sources constitute raw data processed for specific purposes as required in the problems obtained directly from the original source, such as from the financial and accounting departments.

b. Secondary Data

Data obtained from the company in the form that has been processed so that more comparative if used by people concerned. For example, secondary data such as company records, document materials, and payroll are appropriate to the problem.

Data Types

The data used is Quantitative Data is data in the form of numbers or numbers whose value can be varied or varied in accordance with the form, quantitative data can be processed or analyzed using mathematical or statistical calculation techniques. Quantitative data serves to know the number or can be accepted by the five senses so that researchers must be really careful and accurate to get the accuracy of data from the object to be studied.

Data Collection Techniques

To collect data from the required information, the authors use data collection methods as follows :

- 1) Interview, which is to collect data by interviewing each party related to the issues raised to get more accurate information.
- 2) Documentation, which collects documents relating to issues raised by the author. Such documents may be records, archives and other legislation and documents that support the search for information obtained from the research object.

- 3) Library Research (Library research), namely by studying books with writing that deal with issues to be discussed, as well as tracing the documents that support the research.

Data Analysis Techniques

Data analysis method used by writer is descriptive analysis. This method represents the presentation of data derived from the problems faced by the company, from the problems that are analyzed by using an approach based on the existing theories of the Law of Taxation Law.

The steps are as follows :

- 1) Collecting data and information in the form of salary data of permanent employees.
- 2) Calculating the amount of income tax article 21 employees in accordance with applicable law.
- 3) Analyzing the data obtained so as to provide an overview of the accounting treatment and income tax calculation of article 21 on the salary of civil servants at the Land Office of Simalungun Regency.
- 4) Compare the calculation of income tax article 21 according to the law with calculation according to Land Office of Simalungun Regency.
- 5) Summing up the results of the analysis.

FINDINGS

Brief History of Land Affairs Office of Simalungun Regency

Prior to the establishment of the Basic Agrarian Law No. 5 of 1960, dated 24 September 1960 the task of land was directly handled by the Minister of Home Affairs or the First Level Region, the Governor as well as for the Local Government. Simalungun level II before the birth of BAL No.5 of 1960 above directly handled by the Regent representing the Central Government. After the establishment of UUPA No.5 of 1960, on 24 September 1960, the Agrarian Office was established and established throughout the territory of the Republic of Indonesia which is one of the offices that directly handle the field of land rights in order to ensure legal certainty over the land. Based on UUPA in 1960 the Agrarian Office of Simalungun Regency built on Asahan road No.39 Pematangsiantar, Phone / Fax: (0622) -7552218 Email: bpnsimalungun@rocketmail.com, Website: kab-simalungun.bpn.go.id, area of 4072 m2 using the certificate No.5 of 1960 together with the birthday of the 6th

birth of UUPA No.5 year 1960. Based on Presidential Decree No.26 of 1988, Agrarian Office / Director General of Agrarian Affairs Department and who had been responsible The Agrarian Office shall be upgraded to a Land Office in the second level region, the regional office of the National Land Agency which in its duty is responsible to the President of the Republic of Indonesia. With the enactment of Presidential Decree No.26 of 1988, the National Land Agency has established an organization with the working procedures of the National Land Agency office at the Provincial level and the land office in the Regency / Municipality.

Description of Income Tax Article 21

Elements of Income Tax Article 21 in the Land Office of Simalungun Regency are as follows :

1) Basic Salary

The basic salary is determined by the rank / class and length of work of each employee.

2) Wife / Husband Allowance

This allowance is provided for civil servants who have married, be it his husband or his wife. Each will get a wife / husband allowance with the amount of 10% of the basic salary with the rules applicable.

3) Child Support

Child support is granted if in one family has children either biological or adopted children, each will get a 2% share of basic salary. The rule is children who get a maximum 25 years of age but have not had their own income, never married and is still a dependent of his parents who are status as civil servants. And the number of children receiving benefits is limited to just two children.

4) Job / Structural Allowance

Structural tenure allowance is the allowance given to civil servants who are based as structural officers based on echelon positions.

5) Rice allowance

Rice allowance is given to civil servants every month based on the current price of rice. But usually the amount is determined on the purchase price by the government to Bulog.

6) Tax Benefits

Tax allowances are allowances for tax deductions on income earned by civil servants, military and police, both of which are still active

7) Rounding

Rounding here is a reduction or addition to the salary elements of civil servants. With the rounding can facilitate the payment of employee administration every time payment, the amount of deduction or the sum of salary with rounding should be listed in the payroll. Rounding applies to gross income added to other benefits.

8) Cost of Position

The cost of office is a reduction ⁵ in the calculation of income tax Article 21 employee that is 5% of gross salary.

9) Employees Compulsory Contributions

Employee compulsory dues are deducted automatically from the total amount of salary by 10%. The 10% discount is for Askes (health care fee) of 2%, for the old age and housing savings of 3.25%, and the last is for the 4.75% old age pension.

10) Taperum

Taperum or abbreviation of the Housing Saving PNS is a program provided by the government to prepare employees in owning a home. This fee is a savings deducted from the basic salary of the employee. Cutting taperum will not be the same every ⁴ civil servant depends on the group, with details of class I will be cut by Rp 3,000, Group II Rp 5,000, Group III Rp 7,000, and Group IV Rp 10,000 each cut each month.

Discussion

From the data collection that has been done then obtained the data as follows, for example :

Mr. Timbul Manurung (K / 3) earned a salary of Rp 4.294.000, wife allowance Rp 429.400, child allowance Rp 171.760, job / structural allowance Rp 540.000, rice allowance Rp 289.680, tax allowance Rp 125.304, rounding Rp 76.

The data obtained then processed in accordance with the ⁵ data processing techniques that have been determined to obtain a conclusion. The calculation of income tax article 21 on the income of Mr. Timbul Manurung based on the PMK NO.122 / PMK.010 / 2015 on the Adjustment of the Non Taxable Income and the Constitution NO 36 of 2008 on income tax :

Timbul Manurung (K / 3)

Basic Salary Rp 4.294.000

Wife Support / Husband	Rp 429.400	
Child Support	Rp 171.760	
Total salary & allowances		Rp
4.895.160		
Job Allowances	Rp 540.000	
Rice Allowance	Rp 289.680	
Tax Benefit	Rp 125.304	
Rounding	Rp 76	
Total		Rp
<u>955.060</u>		
Gross income of		Rp
5.850.220		
Job Fee	Rp 292.511	
Pension contribution is	Rp 232.520	
Reduction		(Rp
<u>525.031)</u>		
Net Income ¹⁸		Rp
5.325.189 X ¹²		
		Rp63.902.268
PTKP 2015 :		
Personal Wp	Rp36.000.000	
Wp married	Rp 3.000.000	
Child	<u>Rp 9.000.000</u>	
Total		(Rp48.000.000)
PKP	Rp15.902.268	
Tax Rates :		
¹⁷ Rp 0 s / d Rp 50.000.000 = 5%		
PPh 21 = 5% X Rp 15.902.268		
= Rp 795.113 a year		
= Rp 66.259 a month		

a. Accounting journal at the time of payment of Income Tax Article 21

The salary fee	Rp 4.294.000	
Tax Payable Article 21		Rp 66.259
Cash		Rp 4.227.741

b. Accounting journal at the time of deposit of Income Tax Article 21

Tax Payable Article 21	Rp66.259	
Cash		Rp66.259

CONCLUSIONS

From the results of research at the Land Office of Simalungun Regency can be concluded as follows :

- 1) The calculations made by the Land Office of Simalungun Regency are not in accordance with the applicable tax regulations on the procedure of calculation or the Regulation of the Minister of Finance of the Republic of Indonesia No. 222 / PMK.010 / 2015 on Adjustment to the Amount of Non Taxable Income. And resulted in the excess of the overpayment. The difference is illustrated by the sample calculation of 7 employees representing 42 employees at the Land Office of Simalungun Regency. The calculation error occurred because the Land Office of Simalungun Regency still uses Regulation of the Minister of Finance No. 162 / PMK.011 / 2012 on Adjustment of Non-Taxable Income while the Current Rate is Regulation of the Minister of Finance of the Republic of Indonesia No.122 / PMK.010 / 2015 on Adjustment The amount of non-taxable income.
- 2) Land Office of Simalungun Regency does not record at the time of payment and payment of Income Tax Article 21. Income Tax Article 21 shall be imposed on employees in the Land Office of Simalungun Regency in the form of salary, wages, honorarium, wife / husband allowance, child allowance, food, general allowances.

Suggestions

In response to the problems or contributions of thought in the framework of improvement or better change of direction, some suggestions may be useful for future government agencies.

- 1) The Land Office of Simalungun Regency should immediately implement accounting and accounting treatment in accordance with Regulation of the

8

Minister of Finance of the Republic of Indonesia No. 222 / PMK.010 / 2015 on Adjustment of Non Taxable Income to be easier in every calculation and not the occurrence of the difference paid or underpaid).

- 2) Every civil servant is better taught how the procedure of calculating income tax article 21 on their salary. It should also be taught about the procedures for reporting earned income and taxes paid to the State at any time.

REFERENCES

- Siti Official (2011). Taxation Theory and Case. Jakarta: Salemba Four.
- Mardiasmo (2009). Taxation. Yogyakarta: Andi Offset.
- Erly Suandy (2011). Tax law. Jakarta: Salemba Four.
- Erly Suandy (2011). Tax Planning. Jakarta: Salemba Four.
- Mohammad Zain (2007). Tax Management. Jakarta: Salemba Four.
- Waluyo (2009). Accounting Taxation, Fourth Edition, Salemba Four, Jakarta.
- Sonny Agustinus and Isnianto Kurniawan (2009) tax accounting, Mitra wicana media. Jakarta.
- Regulation of the Minister of Finance No. 122 / PMK.010 / 2015. About Adjustment of non taxable earnings.
- Regulation of the Minister of Finance Number 262 / PMK.03 / 2010. Regarding the Procedures for Withholding Income Tax Article 21 For State Officials, Civil Servants, Members of the TNI, Members of the Police Force, and Retirees on Income Being Expenses to the State Budget Revenue or Expenditure or Regional Revenue and Expenditure Budget.
- Law of the Republic of Indonesia Number 28 of 2007 Article 1 Concerning General Provisions and Tax Procedures.
- Ministry of Finance of the Republic of Indonesia Directorate General of Taxation. KUP (General Provisions and Tax Procedures).
- Ministry of Finance of the Republic of Indonesia Directorate General of Taxation. Income tax.
- Directorate General of Taxation 2007 Act No.28 of 2007 About the third amendment to the law number 6 of 1983 concerning General Provisions and Tax Procedures. Jakarta.
- Directorate General of Taxes 2008 Law No.36 of 2008 About the fourth amendment to the law number 7 of 1983 regarding income tax. Jakarta.
- Alfryo Toar Lumintang (2014). Evaluation of Income Tax Calculation Article 21 Civil Servant at the Social Service of North Sulawesi Province.
- Diamond Paramita Nugraheni (2010). Analysis of Salary Disbursement Mechanisms up to the Imposition of Income Tax Article 21 on the Salary of

Civil Servants in the Office of Revenue, Financial Management and Surakarta City Assets.

Tamjiddin (2013). Analysis of Income Tax Article 21 on the Salary of Civil Servants at the Department of Culture, Tourism, Youth Sports Banjarbaru City.

Putri Andriani Harahap. Application Planning PPh 21 In Using Gross Up Method At PT.Sumber Jadi Kencana Motor Medan.

<http://www.pajak.co.id>

<http://www.jdih.kemenkeu.go.id>

Tax consultant. 2013. Income Tax. <http://www.konsultanpajak-aaa.com>.

<http://www.pemeriksapajak.com>

Analysis of Calculation

ORIGINALITY REPORT

20%

SIMILARITY INDEX

13%

INTERNET SOURCES

6%

PUBLICATIONS

12%

STUDENT PAPERS

PRIMARY SOURCES

1

Submitted to Universiti Malaysia Perlis

Student Paper

4%

2

**Submitted to GRIPS National Graduate
Institute for Policy Studies**

Student Paper

2%

3

www.iiste.org

Internet Source

2%

4

Submitted to Academic Library Consortium

Student Paper

2%

5

socialwide.blogspot.com

Internet Source

1%

6

repository.unair.ac.id

Internet Source

1%

7

repository.uinjkt.ac.id

Internet Source

1%

8

www.icgfm.org

Internet Source

1%

9

Submitted to International University of Japan

1%

10

expat.or.id

Internet Source

1%

11

Submitted to Yeungnam University

Student Paper

<1%

12

Submitted to University of Melbourne

Student Paper

<1%

13

M. Jupri, Riyanarto Sarno. "Taxpayer compliance classification using C4.5, SVM, KNN, Naive Bayes and MLP", 2018
International Conference on Information and Communications Technology (ICOIACT), 2018

Publication

<1%

14

Submitted to Fakultas Ekonomi Universitas Indonesia

Student Paper

<1%

15

Markku Suksi. "Sub-State Governance through Territorial Autonomy", Springer Nature America, Inc, 2011

Publication

<1%

16

Sukma Indra. "Economic Empowerment Model for the Poor Through Zakat Institution Under Maqashid Syariah Concept in West Kalimantan", Asian Journal of Social Science Studies, 2018

<1%

17 us.enagiceu.com <1%
Internet Source

18 pt.scribd.com <1%
Internet Source

19 www-wds.worldbank.org <1%
Internet Source

20 Nabitatus Sa'adah. "Tax amnesty policy as an effort to improve state revenues and investment growth", IOP Conference Series: Earth and Environmental Science, 2018 <1%
Publication

21 Submitted to Association of Chartered Certified Accountants <1%
Student Paper

Exclude quotes On

Exclude matches Off

Exclude bibliography On