

PPH 21 EMPLOYEES REPORTING MECHANISM AT PT BANGUN COMMERCIAL CROWN IN WEST KOTAWARINGIN

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ABSTRACT

Income Tax (PPh) article 21 is an income tax imposed on income in the form of salaries, wages, honoraria, allowances and other payments made by domestic individual taxpayers. Taxes have a very large role in generating domestic cash receipts in order to realize continuity and increase national development. However, currently there are still many taxpayers who are still confused and don't even understand how to calculate the amount of income tax from the salary they receive. Based on these problems, this research was created to build an application, namely "Application for Calculating Income Tax Article 21 in the Employee Payroll System". By using this application, the process of calculating Income Tax Article 21 in the employee payroll system can be carried out easily and automatically without any errors such as manual calculations which allow errors to occur, as well as to minimize errors in data management so that the information produced is faster and more accurate.

Keywords: Income Tax, Cash Receipts, Salaries, Taxpayers

INTRODUCTION

PT Bangun Mahkota Niaga is a company operating in the cement distributor sector. This company was founded on January 1, 2021 to meet the needs of government and private projects. This final assignment was carried out at PT. Bangun Mahkota Niaga with the hope of being able to obtain information and knowledge in the field directly that is in accordance with the chosen field, namely the PPh 21 reporting mechanism.

Reporting PPh 21 to PT. Bangun Mahkota Niaga is non-final PPh 21 based on its object, employees who are included in reporting PPh 21 are: Employees who are subject to tax because their income in one month is above 4.5 million, including commissioners, main directors, operational directors, managers and supervisors while employees not subject to tax because the income in one month is less than 4.5 million, including staff (Admin), sales, night watchmen and warehouse guards, while freelance workers include laborers and fly sales.

PT. Bangun Mahkota Niaga applies a system for calculating and withholding PPh 21 on salaries which will be paid no later than the 10th of the month. Next time and reporting will be done no later than the 20th of the month next.

PT Bangun Mahkota Niaga really pays attention to payment times and reporting times to avoid delays in payment and reporting deadlines which will result in a tax fine of 2% of the tax value that must be paid.

This research aims to find out what the process is like at each stage for reporting non-final PPh 21 for employees which occurs at PT Bangun Mahkota Niaga in West Kotawaringin, Central Kalimantan.

This research has practical contributions in the form of the process of reporting PPh 21 and as a comparison material between theory and practice in the field. This research also provides theoretical contributions in the form of additional literature regarding Tax Accounting in the field of PPh 21.

RESEARCH METHODS

This research uses an interpretive paradigm with a qualitative approach. With a qualitative research approach, it is hoped that the conclusions produced in this research will be quality information (Moleong, 2016:44).

This research is descriptive research with a qualitative approach. The quantitative approach is a research approach with data that has been collected in the form of words and pictures. This data was obtained from interviews, field notes, photos, personal documentation, notes or memos, and other documentation. The aim of this research is to describe clear regarding the PPh 21 reporting mechanism for PT employees. Build a Commercial Crown.

This research collected data by means of interviews, observations and documentation related to the implementation of the receivables collection process at one of the fertilizer distributor companies in Pangkalan Bun.

This research was conducted by the researchers themselves (Sugiono, 2008:8). The researcher as an instrument is based on the researcher's abilities from the research data processing stage to the research plan. Therefore, researchers must validate it. Validation consists of the researcher's understanding of qualitative research methods, mastery of knowledge about the research topic, and the

researcher's readiness to enter the research subject academically and logistically (Sugiyono, 2008:59).

This research uses an interactive model developed by Miles, Huberman, and Saldana (2014:31-33) to analyze data. This model analyzes three (three) activity flows simultaneously. The data analysis process includes combining data, displaying data, and drawing conclusions/verification.

In this research, the triangulation method was used to check the validity of the data. According to Moleong (2012:330), the triangulation method uses other data as a comparison against its own data.

Researchers used the method of checking the validity of the data, triangulation with sources and triangulation with methods in this research. According to Moleong (2012:330), source triangulation includes the use of various groups of informants and comparison of data with facts from other sources.

DISCUSSION RESULT

The PPh 21 collection process is carried out at PT Bangun Mahkota Niaga, there are several procedures, namely as follows .

Management of salary expenses & Calculation of PPh 21 at PT Bangun Mahkota Niaga

The company tax department will request salary data for the current period to calculate, check and report PPh 21 employees in the form of salary recaps in Excel form.

Figure 1 Salary management at PT Bangun Mahkota Niaga

If the payroll has been received, the tax department will forward the file to the PT tax consultant. Build Mahkota Niaga to calculate PPh 21.

Figure 2. Calculation of PPh 21 PT. Build a Commercial Crown.

After the consultant checks and if there are no problems, he will send the nominal tax that must be paid by the company and the tax department is asked to make appropriate billing that complies with these provisions. Example of billing as follows:

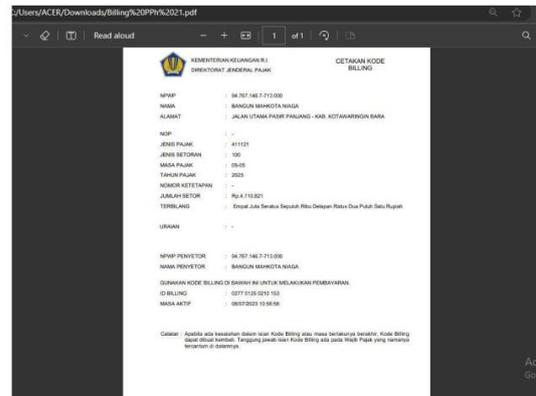


Figure 3. Example of E-Billing PT. Build a Commercial Crown.

After the billing has been completed, the company tax department will submit a request to the finance department to make payment before the 10th of the following month to avoid fines for late payments.

If the finance department has made the payment but the NTPN code has not been issued, the tax department can check the NTPN code via the Rumahkonfirmasi.pajak.go.id website via DJP online. NTPN itself is a secret code that is obtained when we have made a payment, sir.

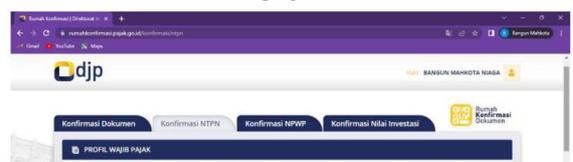


Figure 4 Home page for tax confirmation

After successfully entering DJP Online, options will appear as in the image above, because we

want to access NTPN, we can click confirm NTPN on the desktop.

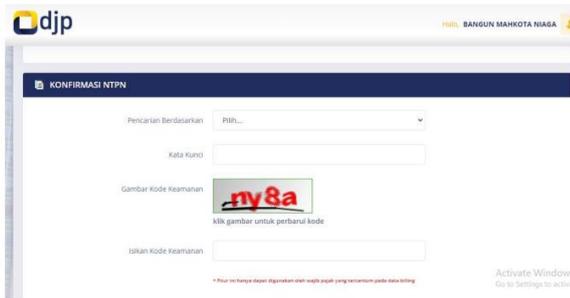


Figure 5 Data entry page for checking NTPN

Once there is the company identity and below the identity a display like the image above will appear, we can fill in the column accordingly based on the billing that has been paid. So there it will be seen in full and in detail, so we can print the information to use as proof that we have paid the tax.

Next, the tax department can proceed to the next stage, namely inputting data into the e-SPT PPh 21 application for that period.

Filling in SPT via e-SPT.

Fill out the e-SPT on the e-SPT main page, select the menu then click SPT and then create a new SPT. After that, choose the month for which the SPT will be made. Then click Create SPT.



Figure 6 PPh 21 system

Return to the main page, select the SPT menu, then select Open SPT. month that we will open or fill in then click open SPT, then go to the list of tax deductions, and select a tax period.

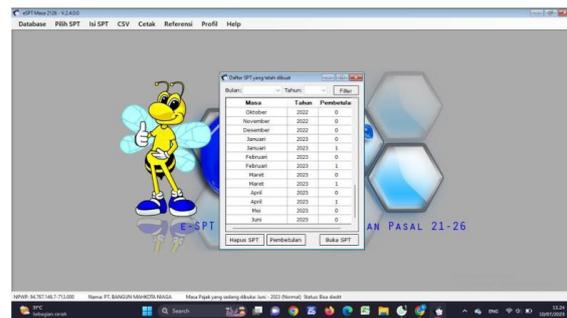


Figure 7 PPh 21 system

This section will be divided into two columns, section A, data on permanent employees of our company whose income is above non-taxable income (PTKP), and section B is permanent employees of our company with income below PTKP.

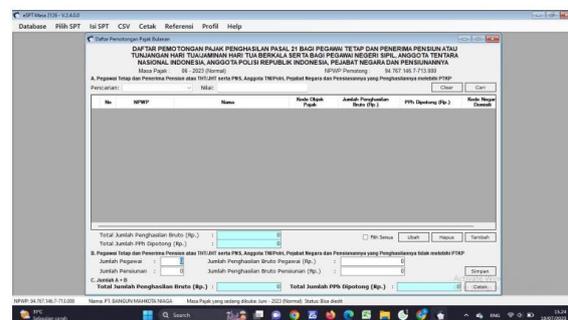


Figure 8 PPh 21 system

To fill in employee data whose income is above PTKP, click Add. Then fill in the employee data starting from the taxpayer identification number (NPWP), name and object code, total gross income and PPh withheld. Then click save.

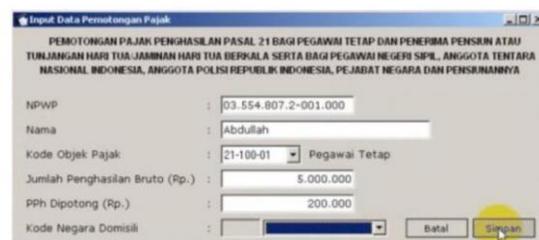


Figure 9 Filling in PPh 21 for employees

Then for employee data with income below PTKP. Fill in the number of employees, and also fill in the amount of gross income according to the number of employees filled in previously. After that click save. Next, on the main page, select the SPT contents menu, and click on Master SPT. Later we will look at data on the number of your employees, the amount of income tax income. Next, click on section E to include Cutter Sign.

Fill in your company data, such as NPW number, name, date and location of the company. Then click save. Next on the main page, select.

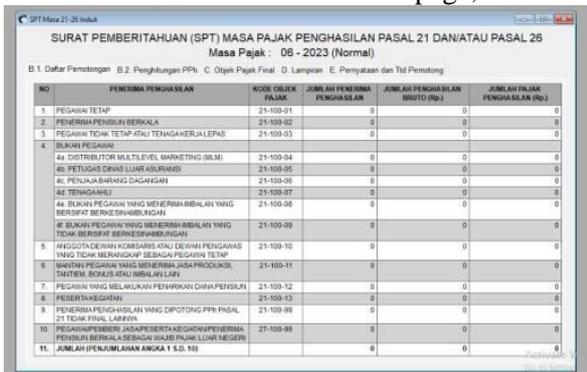


Figure 10 PPh 21 system

SPT fill menu and click Register SSP/Pbk. Later we will look at the tax payment letter (SSP) list data.

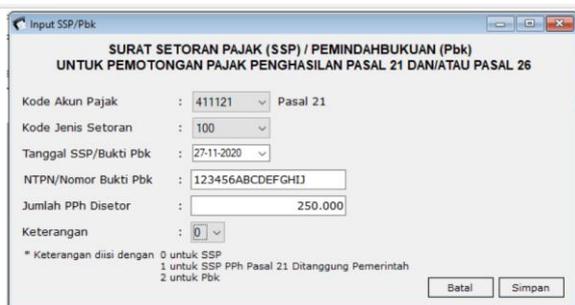


Figure 11 List of SSP/Pbk

After that, click add, fill in the tax account code, deposit type code, SSP date, state revenue transaction number (NTPN) and the amount of PPh paid. After that click save. The next step is to report the CSV file.

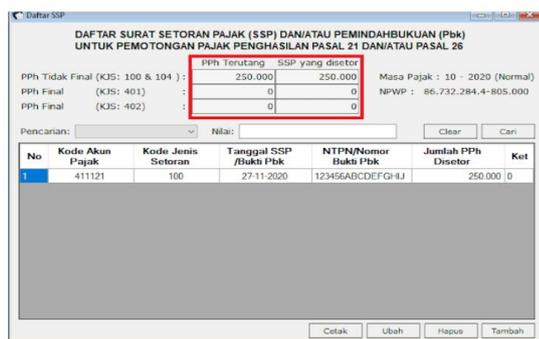


Figure 12 SSP list

On the main page, select the CSV menu and click SPT reporting. You can choose the month we will report. Click create CSV file. Then save the CSV file. After that we will get a CSV notification already made.

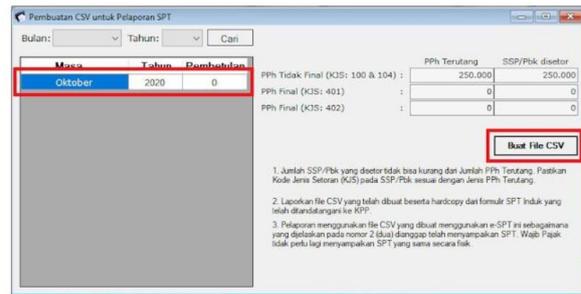


Figure 13 CSV creation

After that we can report it to DJP Online via e-filing, and get a BFP that shows we have done reporting for that month.

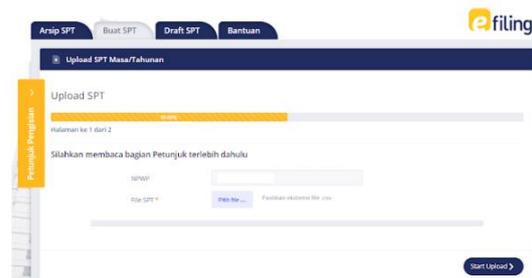


Figure 14 reports it on DJP Online via e-filing

After reporting, we archive the main SPT along with the attachments

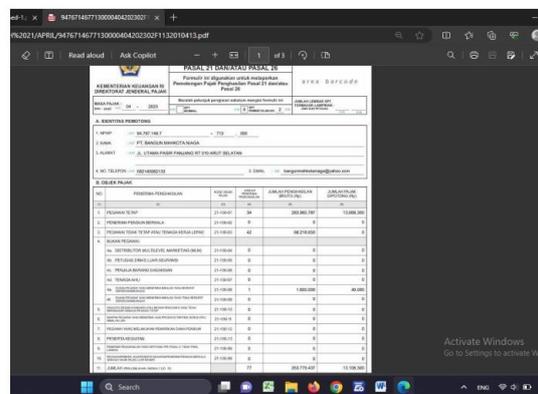


Figure 15 Reporting of Master SPT

CONCLUSION & SUGGESTIONS

Based on the descriptive results of the non-fiscal PPh 21 reporting mechanism at PT. Build Mahkota Niaga according to the discussion, the following conclusions can be drawn

The PPh 21 reporting mechanism process begins with obtaining a summary of the current month's salary, followed by calculating income tax obtained from employee salary data so that billing can be created to pay obligations to the state within a predetermined time limit.

The process of inputting data in the form of Excel is entered into the PPh 21 system. Reporting is done online in the e-filing found on web.djp online,

after the process is complete it continues to the filing stage

The limitation of this research is that it was only carried out within a small collection scope in the company. Suggestions for further research include a broader analysis, not just one company.

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