



Income Tax Calculation Analysis At IBP Bandung Tax Consultant Office

Pandu Adi Cakranegara

Universitas Presiden

E-mail: pandu.cakranegara@president.ac.id

Ahmad Junaidi

Institut Ilmu Sosial Dan Management STIAM I

E-mail: ahmadjunaidi76588@gmail.com

Okevanrianus

Universitas Widya Dharma Pontianak

E-mail: okevanrianus@gmail.com

Dedy Suryadi

STIEB Perdana Mandiri Purwakarta

E-mail: dedysuryadi.ppm@gmail.com

Rinjani

Trisakti School of Management

E-mail: rnj@stietrisakti.ac.id

Abstract.

In order to prepare corporate income tax at one of East Bandung's Accounting Services Offices, this research will look at the income tax article 21 computation using three ways (net, gross, and gross up). The study's focus is a business that offers services like bookkeeping, tax preparation, financial advice, and other related ones in Bandung. This study uses a qualitative approach method with additional quantitative information. The company's Article 21 PPh computation, salary information for permanent employees in 2022, and PPh regulations were all employed. The Gross Up method is the best and most effective method for business tax planning, according to the study's conclusions. The Gross Up strategy allows companies to offer tax incentives to their employees and can be used as a deduction from gross income, lowering the amount of corporate income tax owed. This study is only applicable to one company, and it can be developed by distributing questionnaires related to the article 21 income tax calculation calculation.

Keywords: PPh Article 21, Net Method , Gross Method, Gross Up Method , Planning Tax.

Abstrak.

Dalam rangka penyusunan PPh badan di salah satu Kantor Jasa Akuntansi Bandung Timur, penelitian ini akan melihat perhitungan PPh pasal 21 dengan menggunakan tiga cara (net, gross, dan gross up). Fokus studi adalah bisnis yang menawarkan jasa seperti pembukuan, persiapan pajak, nasihat keuangan, dan lainnya yang terkait di Bandung. Penelitian ini menggunakan metode pendekatan kualitatif dengan tambahan informasi kuantitatif. Penghitungan PPh Pasal 21 perusahaan, informasi gaji karyawan tetap tahun 2022, dan peraturan PPh semuanya diterapkan. Metode Gross Up adalah metode terbaik dan paling efektif untuk perencanaan pajak bisnis, menurut kesimpulan penelitian. Strategi Gross Up memungkinkan perusahaan untuk

menawarkan insentif pajak kepada karyawan mereka dan dapat digunakan sebagai pengurang dari pendapatan kotor, menurunkan jumlah pajak penghasilan badan yang harus dibayar. Studi ini hanya berlaku untuk satu perusahaan, dan dapat dikembangkan dengan menyebarkan kuesioner terkait penghitungan pajak penghasilan pasal 21.

Kata Kunci : PPh Pasal 21, Metode Netto, Metode Gross, Metode Gross Up, Perencanaan Pajak.

INTRODUCTION

The Government of Indonesia needs a lot of money because it is a key participant in advancing growth. Compared to non-tax revenue and grants, taxes make up the majority of the state's revenue (Zulfiara & Ismanto, 2019). Party Government tries to increase tax receipts on an annual basis because taxes help to finance the State and significantly aid in its development (Budiandru & Ulhaq, 2022).

Study This goal examines the income tax calculation under Chapter 21 using three approaches (net, gross, and gross up) on one Accounting Services Office in East Bandung. An employee of the accounting services office in East Bandung is the study's object. This company reduces income tax under Article 21 utilizing the gross approach, which means that each employee is responsible for their own income tax under Article 21 and receives a take-home pay after that deduction is made each month. The research's findings are anticipated to offer a clear picture of an approach that is more effective at reducing tax liability.

REVIEW REFERENCES

Taxes serve a variety of broad purposes, including budgeting, allocating resources, aiding in marketing, and regulating (Abdullah et al., 2020). Taxes are the primary source of state income and are deducted from profits when a company or individual receives clean money (Mantu & Sholeh, 2020). Chapter 21 income tax planning is the gifting of income to employees through a variety of methods (Wijaya & Nainggolan, 2022). Method This is the first step in the tax management process, during which data collection and regulatory taxation research were conducted in order to determine the type of tax savings measures to be implemented and to estimate the required tax payment amount (Pohan, 2013). In It is important to consider both the tax and accounting aspects when putting tax planning into practice (Sulastri & Sarsiti, 2021). Tax planning affects business operations by lowering taxes and preventing fines and penalty taxation, all of which can add burden to a company (Minarni & Sofia, 2020).

A sort of tax known as PPh article 21 is levied on earnings from employment, such as salaries, wages, and honoraria. According to Tungawardhani and Susanti (2022) the withholding tax must be decreased, deposited, as well as integrated with PPh article 21. According to article 21 of the Income Tax Law, neither the taxpayer's personal nor the taxpayer's organization is required to withhold tax from income derived from work or services (Latif et al., 2018). The amount of Article PPh 21 that must be subtracted varies based on the type of taxpayer, type of accepted income, and amount of accepted income (Desi et al., 2018).

The identical calculations used by the government were used in the gross calculation

approach. The take-home pay received by employees must still be reduced with the PPh article 21 they owe because, under this technique, the Company does not carry Article 21 Income Tax employees (Setiawan & Mildawati, 2018). Net Method is a computation method wherein the Company pays the employees' income tax under Article 21 (Rioni et al., 2019). Many businesses employ this kind of strategy. By using this method, income tax chapter 21 employee payments are made by the company, resulting in take-home pay that is a net salary and has been paid by the employer. The Gross Up Method is a way for the Company to give tax breaks to its employees; the amount is in compliance with PPh article 21 and is taken out of their paychecks (Anjarwati & Veny, 2021). Employees will receive a bigger take-home pay using this technique since salary income contains tax allowances that are still not deducted from or still need to be paid as PPh article 21 payable because the amount of tax allowance gained is equal to the amount of article income tax 21 owed. By using this strategy, the Company's taxable revenue will decrease, lowering the amount of tax that Companies will be required to pay.

METHOD STUDY

Study The approach taken here is descriptive qualitative. technique description In contrast to testing theories, qualitative research looks for theories that can explain the qualitative research variables that are backed by quantitative data (Susilowati, 2022). 13 permanent workers of one of the IBP Accounting Services Offices in East Bandung are the informants for this study. In making this judgment, the following factors were taken into account: (1) have wages in on PTKP; (2) have NPWP and No have NPWP; and (3) this sample is a permanent employee who works in one of the Accounting Services Office in Bandung East. The key data used in this study's sources was collected directly from the Head of the Human Resources and Development Division and Office of the Permanent Employees. In an effort to reduce the company's taxes, the researcher's major objective is to examine how income tax article 21 is calculated for employees who remain. This effort is made to compare the amount of tax that Office is required to pay. The methods now in use—the Gross method, the Net method, and the Gross Up approach—will be compared in this research.

RESULTS AND DISCUSSION

Moment Employees in this office are responsible for paying the full amount of income tax under Article 21 each month in order to fulfill this office accountant's requirements under the Gross method.

Calculation income tax chapter 21 Net method

Following is an example calculation income tax Chapter 21 Patty (Pa) that has NPWP with method nett:

Wages a year (12 x Rp. 10,000,000,-)		IDR 120,000,000
Premium JKK	IDR	384,000
Premium JKM		<u>IDR 480,000</u>
Amount Income Gross a year	IDR	120,864,000
Subtraction :		
1. Cost Position (5% x 120,864,000,-)	Rp	6,000,000
2. Dues ENT (2% x 120,000,000,-)	Rp	2,400,000

3. Dues Guarantee Pension (1% x 120,000,000,-)	<u>Rp 1,200,000</u>	
	<u>-IDR 9,600,000</u>	
Income Net a year	IDR 130,464,000	
PTKP (K/0) a year For WP Alone	<u>-IDR 54,000,000</u>	
Income hit Tax a year	IDR 184,464,000	
income tax Chapter 21 a year :		
5% x Rp. 50,000,000,-		Rp 2,500,000
13% x Rp. 7.264.000,-		<u>Rp 1,089,600</u>
	IDR 3,589,600	
income tax Chapter 21 a month = Rp. 3,589,600 : 12	IDR 299,133	

The following is an illustration of how to calculate PPh article 21 Resti (Re) using the Nett method when there is no NPWP and 120% of article 21 income tax needs to be subtracted (Halim et al., 2014).

Wages a year (12x Rp. 5,750,000,-)		Rp 69,000,000
Premium JKK	IDR	97,920
Premium JKM	IDR	122,400
BPJS Health		IDR 2,250,000
Amount Income Gross a year	IDR 71,470,320	
Subtraction :		
1. Position allowance (5% x 71.470.320,-)	Rp 3,573,516	
2. Dues ENT (2% x 69,000,000,-)	Rp 1,380,000	
3. Dues Guarantee Pension (1% x 69,000,000,-)	<u>IDR 690,000</u>	
	<u>-Rp 5,643,516</u>	
Income Net a year	IDR 65,826,804	
PTKP (K/0) a year For WP Alone	<u>-IDR 54,000,000</u>	
Income hit Tax a year	IDR 11,826,804	
income tax Chapter 21 a year :		
5% x 120% x Rp. 11,826,804,-		<u>IDR 709,608</u>
income tax Chapter 21 a month = Rp. 709,608 : 12	IDR	59,134

According to the calculations above, Article 21 Income Tax with net method on Pa is Rp. 299,133; however, Article 21 Income Tax is paid in full by the company, leaving take-home pay for approved Pa at a sizeable Rp. 10,000,000 every month. The following table 1 shows the computation technique for net PPh 21 other employees, which was approved by Re.

Table 1 . Calculation income tax Chapter 21 Method nett

No	Name	Status	Total Income Gross	Cost Position	Dues ENT, JPPKP	Income Tax 21 Year	THP a year	
1	Pa	Kindergarten/0	120,864,000	6,000,000	3,600,000	57,264,000	3,589,600	120,864,000
2	Si	Kindergarten/0	120,364,800	6,000,000	3,420,000	56,944,800	3,541,720	120,364,800
3	gr	Kindergarten/0	114,404,400	5,720,220	3,330,000	51,354,180	2,703,127	114,404,400
4	Je	Kindergarten/0	99,386,400	4,969,320	2,880,000	37,537,080	1,876,854	99,386,400
5	Gi	Kindergarten/0	93,257,520	4,662,876	2,700,000	31,894,644	1,594,732	93,257,520
6	Li	Kindergarten/0	95,506,344	4,775,317	2,790,000	33,941,027	1,697,051	95,506,344

7	Yu	Kindergart en/0	90,269,724	4,513,486	2,628,000	29,128,238	1,456,412	90,269,724
8	Re	Kindergart en/0	71,470,320	3,573,516	2,070,000	11,826,804	591,340	71,470,320
9	Le	K/1	71,385,144	3,569,257	2,070,000	2,745,887	137,294	71,385,144
10	Ki	Kindergart en/0	71,409,144	3,570,457	2,070,000	11,768,687	588,434	71,409,144
11	Er	Kindergart en/0	71,409,144	3,570,457	2,070,000	11,768,687	588,434	71,409,144
12	Fe	Kindergart en/0	59,013,040	2,950,752	1,710,000	354,288	17,714	59,013,040
13	Wi	Kindergart en/0	58,994,940	2,949,747	1,710,000	335,193	16,760	58,994,940
14	B	Kindergart en/0	58,835,040	2,941,752	1,710,000	183,288	9,164	58,835,040
13	Ro	Kindergart en/0	58,740,240	2,937,012	1,710,000	93,228	4,661	58,740,240
Total			1,255,312,200	62,704,170	36,468,000	337,140,030	18,413,300	1,255,312,200

Calculation income tax chapter 21 with Gross method

Following is example calculation income tax Chapter 21 patty (Pa) Which have NPWP by method *gross* :

Wages a year (12 x Rp. 10,000,000,-)		IDR 120,000,000
Premium JKK	IDR	384,000
Premium JKM		<u>IDR 480,000</u>
Amount Income Gross a year	IDR	120,864,000
Subtraction :		
1. Cost Position (5% x 120,864,000,-)	Rp	6,000,000
2. Dues ENT (2% x 120,000,000,-)	Rp	2,400,000
3. Dues Guarantee Pension (1% x 120,000,000,-)		<u>Rp 1,200,000</u>
		<u>-IDR 9,600,000</u>
Income Net a year	IDR	111,264,000
PTKP (K/0) a year For WP Own		<u>-IDR 54,000,000</u>
Income hit Tax a year	IDR	57,264,000
income tax Chapter 21 a year :		
5% x Rp. 50,000,000,-		<u>IDR 2,500,000</u>
13% x Rp. 7.264.000,-		IDR 1,089,600
income tax Chapter 21 a month = Rp. 3,589,600 : 12		<u>IDR 299,133</u>

The following is an example of how to calculate PPh article 21 Resti (Re) using the gross method where there is no NPWP, and 120% of article 21 income tax must be subtracted (Halim et al., 2014).

Wages a year (12x Rp. 5,750,000,-)		Rp 69,000,000
Premium JKK	IDR	97,920
Premium JKM	IDR	122,400
BPJS Health		IDR 2,250,000
Amount Income Gross a year	IDR	71,470,320
Subtraction :		
1. Position allowance (5% x 71.470.320,-)	Rp	3,573,516
2. Dues ENT (2% x 69,000,000,-)	Rp	1,380,000
3. Dues Guarantee Pension (1% x 69,000,000,-)		<u>IDR 690,000</u>
		<u>-Rp 5,643,516</u>
Income Net a year	IDR	65,826,804

PTKP (K/0) a year For WP Alone	<u>-IDR 54,000,000</u>	
Income hit Tax a year	IDR 11,826,804	
income tax Chapter 21 a year :		
5% x 120% x Rp. 11,826,804,-		<u>IDR 709,608</u>
income tax Chapter 21 a month = Rp.	IDR	59,134
709,608 : 12		

The Gross way of calculating income tax article 21 is identical to the Nett approach, but because Pa is responsible for paying the PPh burden of Rp. 299,133, the salary that Pa receives linked to take-home pay is only Rp. 10,000,000 less Rp. 299,133, = Rp. 9,700,867. The Article 21 Income Tax that Re must pay is Rp. 59,134, which reduces the take-home salary that Re accepted to Rp. 5,690,866. In order to calculate PPh article 21 using the Gross technique, look at table 2 as follows:

Table 2 . Calculation income tax Chapter 21 Method Gross

No	Name	Status	Total Income Gross	Cost Positi	Dues ENT, JP	PKP	Income Tax THP a year 21 Year	
1	Pa	Kinder garten/0	120,864,000	6,000,000	3,600,000	57,264,000	3,589,600	117,274,400
2	Si	Kinder garten/0	120,364,800	6,000,000	3,420,000	56,944,800	3,541,720	116,823,080
3	gr	Kinder garten/0	114,404,400	5,720,220	3,330,000	51,354,180	2,703,127	111,701,273
4	Je	Kinder garten/0	99,386,400	4,969,320	2,880,000	37,537,080	1,876,854	97,509,546
5	Gi	Kinder garten/0	93,257,520	4,662,876	2,700,000	31,894,644	1,594,732	91,662,788
6	Li	Kinder garten/0	95,506,344	4,775,317	2,790,000	33,941,027	1,697,051	93,809,293
7	Yu	Kinder garten/0	90,269,724	4,513,486	2,628,000	29,128,238	1,456,412	88,813,312
8	Re	Kinder garten/0	71,470,320	3,573,516	2,070,000	11,826,804	591,340	70,878,980
9	Le	K/1	71,385,144	3,569,257	2,070,000	2,745,887	137,294	71,247,850
10	Ki	Kinder garten/0	71,409,144	3,570,457	2,070,000	11,768,687	588,434	70,820,710
11	Er	Kinder garten/0	71,409,144	3,570,457	2,070,000	11,768,687	588,434	70,820,710
12	Fe	Kinder garten/0	59,013,040	2,950,752	1,710,000	354,288	17,714	58,997,326
13	Wi	Kinder garten/0	58,994,940	2,949,747	1,710,000	335,193	16,760	58,978,180
14	B	Kinder garten/0	58,835,040	2,941,752	1,710,000	183,288	9.164	58,825,876
13	Ro	Kinder garten/0	58,740,240	2,937,012	1,710,000	93,228	4,661	58,735,579
Total			1,255,312,200	62,704,170	36,468,000	337,140,030	18,413,300	1,236,898,901

Source: Data processed Researcher

Calculation income tax chapter 21 with Method *Gross Oops*

Following is example calculation income tax Chapter 21 patty (Pa) Which have NPWP with method nett:

Wages a year (12 x Rp. 10.000.000,-)	Rp. 120,000,000,-
Premium JKK	Rp. 384.000,-
Premium JKM	<u>Rp. 480.000,-</u>
Amount Income Gross a year	Rp. 120.864.000,-

Subtraction :		
1. Cost Position (5% x 120,864,000,-)		Rp. 6,000,000,-
2. Dues ENT (2% x 120.000.000,-)		IDR 2.400.000,-
3. Dues Pension Guarantee (1% x 120,000,000,-)	<u>Rp. 1.200.000,-</u>	
	<u>Rp. 9,600,000,-</u>	

Net Income a year	Rp. 111.264.000,-
PTKP (K/0) a year For WP Alone	<u>Rp. 54,000,000,-</u>

Affected Income Tax a year Rp. 57,264,000,- Allowances income tax Chapter 21 =

(PKP x 13%) – Rp 5,000,000

0.85

= (IDR 57,264,000 x 13%) – IDR 5,000,000 0.85

= IDR 8,589,600 – IDR 5,000,000

0.85

= IDR 3,589,600

0.85

= IDR 4,223,059,-

Calculation with *Gross Oops* :

Wages a year (12 x Rp 10,000,000) IDR 120,000,000

Allowances PPh IDR 4,223,059,-

Premium JKK IDR 384,000

Premium JKM IDR 480,000

Gross income a year IDR 125,087,059,-

Subtraction:

1. Cost Position (5% x Rp 125,087,059) IDR 6,000,000

2. Dues ENT (2% x Rp 120,000,000) IDR 2,400,000

3. Dues Guarantee Pension (1% x Rp 120,000,000) Rp 1,200,000 +

IDR 9.600.000,-

Income Net a year IDR 113,487,059,-

PTKP (K/0) a year:

- For WP itself Rp 54,000,000,-

Income hit Tax a year Rp 61,487,059,-

income tax Chapter 21 a year:

5% x Rp 50,000,000 IDR 2.500.000,-

13% x IDR 11,487,059 IDR 1,723,059,- +

IDR 4,223,059,-

income tax Article 21 a month (Rp 4,223,059 : IDR 351,922,-

12)

The example that follows shows how to calculate PPh Article 21 Resti (Re) using the approach nett, where the amount of PPh Chapter 21 that should be cut is as high as 120% (Halim et al., 2014).

Wages a year (12x Rp. 5.750.000,-)	Rp. 69,000,000,-
Premium JKK	Rp. 97.920,-
Premium JKM	IDR 122,400
BPJS Health	<u>Rp. 2.250.000,-</u>
Amount Income Gross a year	Rp. 71.470.320,-
Subtraction : 1. Cost Position (5% x 71,470,320,-)	Rp. 3,573,516,-
2. Dues ENT (2% x 69.000.000,-)	IDR 1.380.000,-
3. Dues Guarantee Pension (1% x 69.000.000,-)	<u>Rp. 690.000,-</u>
Net Income a year	Rp. 65,826,804,-
PTKP (K/0) a yearFor WP Alone	<u>Rp. 54,000,000,-</u>
Affected Income Tax a year	Rp. 11,826,804,-
Allowances income tax Chapter 21	=
(PKP x 5%)	
0.95	
= (IDR 11,826,804 x 5% x 120%)0.95	
= <u>IDR 709,608</u>	
0.95	

= IDR 746,956,-

Calculation with Gross Oops :

Wages a year (12 x Rp 5,750,000,-)	Rp.	69,000,000,-
Allowances income tax	Rp.	746.956,-
Premium JKK	Rp.	97,920,-
Premium JKM	Rp.	122.400,-
BPJS Health	<u>Rp</u>	<u>2.250.000,-</u>
Gross income a year		IDR 72,217,276,-
Subtraction:		
1. Cost Position (5% x Rp 72,217,276)	IDR	3,610,864,-
2. Dues ENT (2% x IDR 69,000,000)	IDR	1,380,000
1. Dues Guarantee Pension (1% x IDR 69,000,000)	<u>IDR</u>	<u>690,000 +</u>
IDR		<u>5,680,864,-</u>
Income Net a year	IDR	66,536,412-
PTKP (K/0) a year:		
- For WP itself		<u>IDR 54,000,000</u>
Affected Income Tax a year	IDR	12,536,412,-
income tax Article 21 a year:		
5% x 120% x Rp 12,536,412,-	<u>IDR</u>	<u>752,185,-</u>
income tax Article 21 a month (IDR 752,185 : 12)	<u>IDR</u>	<u>62,682,-</u>

For calculation method *Gross Oops* income tax chapter 21 employee other, can seen on table following 3 :

Table 3 . Calculation income tax Chapter 21 Method Gross Oops

No	Name	Status	Total Income Gross	Cost Position	Dues ENT, PKP JP	Income TaxTHP a year 21 Year
1	Pa	Kinder garten/0	4,223,059	125,087,059	6,000,000	3,600,00061,487,059 4,223,059 120,864,000
2	Si	Kinder garten/0	4,166,729	124,531,529	6,000,000	3,420,00061,111,529 4,166,729 120,364,800
3	gr	Kinder garten/0	3,180,149	117,584,549	5,879,227	3,330,00054,375,322 3,136,298 114,428,251
4	Je	Kinder garten/0	1,975,636	101,362,036	5,068,102	2,880,00039,413,934 1,970,697 99,391,339
5	Gi	Kinder garten/0	1,678,665	94,936,185	4,746,809	2,700,00033,489,376 1,674,469 93,261,717
6	Li	Kinder garten/0	1,786,370	97,292,714	4,864,636	2,790,00035,638,078 1,781,904 95510810
7	Yu	Kinder garten/0	1,533,065	91,802,789	4,590,139	2,628,00030,584,650 1,529,232 90,273,557
8	Re	Kinder garten/0	622,463	72,092,783	3,604,639	2,070,00012,418,144 620,907 71,471,876
9	Le	K/1	144,520	71,529,664	3,576,483	2,070,0002,883,181 144,139 71,385,505
10	Ki	Kinder garten/0	619,405	72,028,549	3,601,427	2,070,00012,357,121 617,856 71,410,693
11	Er	Kinder garten/0	619,405	72,028,549	3,601,427	2,070,00012,357,121 617,856 71,410,693
12	Fe	Kinder garten/0	18,647	59,033,687	2,951,684	1,710,000372,002 18,600 59,013,087
13	Wi	Kinder garten/0	17,642	59,012,582	2,950,629	1,710,000351,953 17,598 58,994,984
14	B	Kinder garten/0	9,647	58,844,687	2,942,234	1,710,000192,452 9,623 58,835,064
13	Ro	Kinder garten/0	4,907	58,745,147	2,937,257	1,710,00097,889 4,894 58,740,252
Total			20,600,309	1,275,912,509	63,314,696	36,468,00357,129,81320,553,8821,255,358,6027

Source: Data processed Researcher

Researchers' data and information allow us to conclude that the Accounting Services

Office has complied with its duties, including reporting Income Tax Article 21 of its employees on a yearly basis. The calculation of payable PPh is compared in the following, for example in table 4 below:

Table 4 . Comparison Tax Income owed (In Rupiah)

Income Gross	3,264,788,254	3,264,788,254	3,264,788,254
Burden Business	1,934,058,614	1,934,058,614	1,934,058,614
Burden Employee	1,255,312,200	1,255,312,200	1,255,312,200
Burden income tax 21	18,413,300	18,413,300	20,553,882
Burden Allowances			20,600,309
income tax 21 Paid Employee		- 18,413,300	- 20,553,882
Correct Fiscal	- 18,413,300		
Total Burden	3,189,370,814	3,189,370,814	3,209,971,123
Base Imposition Tax	75,417,440	75,417,440	54,817,131
income tax Body	10,558,442	10,558,442	7,674,398
Amount of Income Tax Payable Body			
And income tax 21	28,971,742	28,971,742	28,228,280

Source: Data processed
Researcher

The Gross Up approach is the most efficient way to plan under PPh article 21 to reduce the amount of corporate income tax owed to the Accountant Services Office, as shown by a comparison of the calculation results in table 4. Chapter 21 cost method Gross More huge mistake, as a result of gift allowance tax, the burden of PPh Article 21 has increased. As a result, the Income Tax Body's payments decreased and there was a gift allowance for employee .

The provision of allowances is included into the burden of the Company in Table 4, making it appear that the Company's total expenses for the Gross Up Method are bigger in value by Rp. 3,209,971,123, - so that the Corporate Income Tax is reduced by Rp. 7,674,398,-.

Use a crude approach According to the analysis by Wijaya and Nainggolan from 2022, this. According to study by Vridag (2019), the gross up method is more profitable and its use will be advantageous to both the company and the workforce. The ideal approach utilized by consultants to help clients reduce burden is procedure gross up (Wijaya & Nainggolan, 2022).

It is only ideal to use the gross up approach to calculate income tax under Article 21 for employees whose income is subject to layer tax rates that are lower than the corporate income tax rate (Marfiana, 2019). The gross up method is the most suitable application of tax planning for PT. Z, according to research (Nabilah et al., 2016). According to Arham (2016) and Murti Wijayanti and Ridwan Anwar (2020), the implementation of the gross up method has been beneficial in lowering corporate income tax and producing income tax savings. Employee morale may rise as a result of the gross up policy (Manrejo & Ariandiyen, 2022).

CLOSING

By reporting PPh article 21 in accordance with relevant laws and regulations each year, the Accounting Services Office has complied with its obligations, according to the findings of the analysis and discussion that has been done. According to research by Harefa & Tanjung

(2022), this is accurate. The formula utilized by the company is the gross method, which means that Article 21 Income Tax is paid by the employees themselves. As a result, all employees take earnings that have been netted of Article 21 Income Tax.

The Gross Up approach is the most efficient way since it may be used to plan taxes for businesses and reduce taxable income. With this approach, the business offers value-added tax allowances. The same large amount of chapter 21 income tax and allowance is owing to employees. As it is a subject of income tax article 21, this can be deducted from the company's gross income in order to reduce the amount of tax that must be paid by the business.

Urgent research This relates to the requirement for a business. In the sense that it will employ that procedure, article 21 will be used to compile tax planning connected to income tax. In order to prevent employees from feeling overwhelmed by paying Article Income Tax 21, as well as to raise taxpayer knowledge of the importance of paying taxes to support Indonesia's ongoing economic development.

Because of these research's restrictions, the government's income tax policy, which is exempt as long as it is adequate provision taxation under Article 21, has not been used.

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