



Implementation of government regulations and, regulation the minister of finance in income tax withholding 2024

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ARTICLE INFO

Keywords:

Article 21;
Cutting Tax;
Income Tax;
Permanent Employee;

Article history:

Received Jun 13, 2024;
Revised Jun 19, 2024;
Accepted Jul 02, 2024;
Online Jul 30, 2024

ABSTRACT

Income generated by individuals or companies in the form of salaries, business profits, gifts and honorariums or other income whether from within the country or abroad, there are provisions for the collection of Income Tax carried out by the government. In 2024, the government will promulgate changes to the calculation scheme related to Income Tax 21, which aims to facilitate the calculation process of withholding Income Tax Article 21. However, according to employees, especially permanent employees, the Income Tax Article 21 calculation scheme that was recently approved by the government has made employees uneasy. Because the new Income Tax withholding scheme makes employees' salaries deducted high tax costs due to the tax withholding calculation scheme using the TER rate and the use of the old rate is only used at the end of the tax year

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1. Introduction

Income generated by individuals or companies in the form of salaries, business profits, gifts and honorariums or other income whether from within the country or abroad, there are provisions for the collection of Income Tax carried out by the government, this is contained in Article 4 paragraph (1) of Law Number 36 of 2008.

Income Tax is a type of tax regulated by the central government and is a source of state revenue. The tax management is carried out by the central government and not by the local government. When an Individual Taxpayer (WPOP) has received income from anywhere and in any form of income obtained, the objective and subjective requirements of income tax regulated in the Income Tax Law (Income Tax Law) have been met, so that the Taxpayer's Tax Obligation arises (Arya et al., 2022).

The legal basis related to the imposition of Tax on income or commonly referred to as Income Tax is contained in Law No. 7 of 1983 concerning Income Tax (Income Tax Law 1983), where the Law has undergone changes first, namely Law No. 7 of 1992, second Law of 1994 Number 10, third Law of 2000 Number 17, fourth Law of 2008 Number 36 all of these laws regulate the relationship between the subject and non-subject, object and non-object and income tax rate (Bustamar Ayza, 2018).

Law Number 11 of 2020 concerning Job Creation and Law No. 7 of 2021 concerning the Harmonization of Tax Regulations (HPP Law) have improved provisions related to Income Tax 21. The types of Income Tax contained in the 2008 Law Number 36 are as follows: Income Tax Article 15, Article 19, Article 21, Article 22, Article 23, Article 25, Article 26, Article 29, Article 4 Paragraph (2) or called Final Income Tax (TLC-FE, 2023).

In this article, the author will describe one type of Income Tax that has recently been widely discussed both on social media and within the scope of the Company. Some time ago, the Income Tax withholding policy, especially Income Tax 21, became a hot discussion, because many mentioned that the regulations governing the withholding of Income Tax 21 for 2024 seemed burdensome to employees with changes in the Income Tax collection rules which were previously amended into Government Regulation Number 58 of 2023 and Regulation of the Minister of Finance of 2023 Number 168 which was enforced in January 2024.

Therefore, this article will elaborate on the following research questions; (1) Why did the government change the calculation procedure for withholding Article 21 income tax in 2024? (2) What is the procedure for withholding income tax Income Tax 21 of 2024 for permanent employees?

The change in the rules for withholding personal income tax aims to make it easier for taxpayers to calculate and administer withholding Income Tax Article 21 so that business processes are more effective, efficient and accountable, as well as increase the efficiency of tax administration. This could include simplifying calculation procedures, reducing bureaucracy, or using information technology to make the process of withholding and reporting taxes easier.

The change in the income tax calculation scheme of Income Tax 21 does not cause additional tax withholding which will result in an increase in tax withholding on income earned by employees and become additional tax income for the state, because in the new regulation only changes the calculation scheme and is not a new tax or new rate. Many people feel disadvantaged by the change in income tax withholding regulations for Income Tax 21, even more so last March, because in that month the income of employees in 1 month increased due to the existence of THR money. If using the withholding calculation with the TER rate, many employees feel that the tax withholding is too high in that month. The literature review contained in this paper does not only function as a supporting reference, but is our reference in compiling this paper.

2. Method

Normative research method in the implementation of government regulations and ministerial regulations in income tax cuts in 2024 is an approach that emphasizes the legal framework that regulates these issues. This approach is based on the study of legal documents, such as laws, law enforcement and relevant literature. In this study, the normative method allows researchers to identify legal provisions related to the implementation of government regulations and ministerial regulations in income tax deduction in 2024. To identify data sources relevant to the topic of income tax withholding in 2024, researchers can refer to legal documents such as tax

laws and regulations governing the income tax withholding system. In addition, relevant literature on the application of tax withholding regulations and theories can also provide valuable insights on this topic. Government reports and data from the Directorate General of Taxes in Indonesia can also be an important source of data to understand income tax withholding.

The data collected in this study will be analyzed through a case study of the application of tax laws to income tax withholding in 2024, including factors that affect employee compliance with taxes in particular, compliance in the calculation and payment of tax payable on income earned in one year. The analysis will also include an understanding of how the system of implementing government regulations in income tax deductions in 2024 will be implemented.

3. Analysis and Results

The Income Tax Law has been regulated for the first time in Law Number 7 of 1983. The law has undergone several changes, the first is Law Number 7 of 1991, the second is Law Number 10 of 1994, the third is Law Number 17 of 2000 (this change occurred at the time of reform), the fourth and the last change and used until 2019, namely Law Number 36 of 2008. The implementation of the Law refers to Regulation Number PER-16/PJ/2016 issued by the Director General of Taxes providing technical instructions for withholding, depositing, and reporting Income Tax Article 21 and/or Income Tax Article 26 related to individual work, services, and activities (Jumaiyah & Wahudullah, 2021).

Income Tax is an important part of the tax system that is directly related to the community, especially the employees (Prasetyo, n.d.). Article 21 income tax is a type of tax imposed on income such as income receipts, work rewards, service payments, additional facilities, savings for retirement, and other income received by a person who must pay taxes within the country for work, services, or activities they perform.

Every year, there is a change in the rules for the Income Tax Withholding (PPh) Article 21 in Indonesia. Among them: Started in 2008th, The Indonesian government uses 3 Regulations, namely: Income Tax Law Number 36 of 2000, Regulation issued by the Minister of Finance with Number PMK-250/PMK03/2008 concerning Office Fees and Pension Fees, and Regulation of the Minister of Finance No. PMK-252/PMK03/2008 concerning Guidelines for the Implementation of Article 21 of Law Number 36 of 2008. Then in 2009th there was a change in regulations, namely: Government Regulation No. 68 of 2009 concerning Income Tax 21 Severance Pay, Regulation of the Director General of Taxes Number: PER-31/PJ/2009, PER-31/PJ/2009 Tax Return on Income Tax Period 21, and Regulation of the Director General of Taxes Number: PER-57/PJ/2009. In the following year, namely in 2010th, the Indonesian government also made changes to regulations, including: Government Regulation Number 80 of 2010 concerning Final Income Tax 21 Rates for Civil Servants, Regulation of the Minister of Finance Number PMK-262/PMK.03/2010 concerning Technical Instructions of Government Regulation 80 of 2010, and Regulation of the Minister of Finance No. PMK-16/PMK.03/2010 concerning Technical Instructions PP 68 of 2009.

Furthermore, in 2012, the government made changes again, including: Regulation of the Minister of Finance Number 162/PMK.011/2012 Increase in PTKP, Regulation of the Minister of Finance Number PMK-206/PMK.011/2012 Increase in Daily Wage, and Regulation issued by the Director General of Taxes Number PER-1/PJ/2012 concerning Technical Changes in Income Tax Calculation Article 21. In 2013, the Indonesian government only established one regulation

that was used as a reference in determining the withholding rate of Income Tax 21, namely Regulation of the Director General of Taxes No. PER-14/PJ/2013: Amendments to the Income Tax Return Period 21.

Then the Indonesian government made changes to the income tax withholding regulations in 2015, including: Regulation of the Minister of Finance Number 122/PMK/010/2015 on the Increase in PTKP, Regulation of the Minister of Finance Number 152/PMK.010/2015 on Increase in Daily Wages, and Regulation of the Minister of Finance Number 32/PJ/2015 Technical Changes in Income Tax Calculation 21. In 2016 there was a change again to the income tax withholding policy with the result of establishing 3 regulations as follows: PMK-101/PMK.010/2016 Increase in PTKP, PER-16/PJ/2016 Technical Changes in Income Tax 21 Calculation, and PMK-102/PMK.010/2016 Increase in Daily Wages. Then in 2021 there was Law No. 7/2021 concerning the Harmonization of Tax Regulations, this Law regulates general provisions and tax procedures. The government uses the Law as a guide to determine the withholding of Income Tax (PPh) Article 21 in 2021.

Until 2023, it turns out that the Indonesian government has made changes to the income tax withholding regulations, with the results of determining 2 regulations as follows: Government Regulation No. 58 of 2023 Implementation of TER Income Tax Article 21, and Guidelines for the Implementation of Income Tax Withholding (PPh) 21 as regulated in Minister of Finance Regulation Number 168 of 2023. Perhaps the government has not found the suitability of the regulation, so the Indonesian government makes changes again the following year.

In 2024, the Government of Indonesia will take an important step in making adjustments to the Income Tax Collection Rate Article 21. The adjustment was made through the issuance of Government Regulation Number 58 of 2023, in which it is explained that the Article 21 Tax collection rate derived from work, services, or activities received by taxpayers officially uses a new rate, namely the average effective rate or TER, This rate will be enforced on January 1, 2024.

The calculation method in withholding Income Tax Article 21 in the previous provisions has high complexity and has many variations in the profit scheme compared to other withholding tax systems (for example: Final Income Tax, Income Tax Article 23), it is able to make it difficult for Taxpayers to fulfill their Income Tax Article 21 obligations.

The implementation of the Income Tax withholding scheme carried out by the government in 2024 is one of the problems felt by a number of employees, because the implementation of the Income Tax withholding scheme that was recently implemented by the President of Indonesia has caused a number of employees to experience a decrease in salary which began last January. This decline seems to have been triggered by the implementation of the new Income Tax calculation.

3.1. The Government's Reason for Changing the Provisions for Withholding Income Tax (PPh) Article 21 in 2024

Changes in the provisions for collecting taxes on income obtained from work, services or activities carried out individually are contained in Government Regulation Number 58 of 2023 and Minister of Finance Regulation Number 168 of 2023, these provisions were promulgated by the government in December 2023 which includes changes in provisions related to income tax withholding. The issuance of this provision repeals Article 2 paragraph (3) of Government Regulation No. 80/2010.

Existing regulations, such as Minister of Finance Regulation Number 250/PMK.03/2008, 252/PMK03/2008, and Regulation of the Minister of Finance Number 102/PMK.010/2016, has been replaced by Minister of Finance Regulation Number 168 of 2023. In addition, in the Attachment to PMK No. 262/PMK.03/2010 the First Part of Numbers I and II in Article 5 and Article 8 has been revoked and replaced.

There are several factors behind the provisions that have been in effect since January 1, 2024, including: in the previous provisions regarding Income Tax Withholding Article 21, there are various withholding calculation methods that can confuse taxpayers, and make it difficult in the administrative process, especially for taxpayers who are trying to carry out their tax obligations (Dian Anggraeni et al., 2024).

When viewed from the perspective of employees, they consider that the policies set by the government are detrimental to them, but if we look at them from the government's perspective, there are several government goals for taxpayers in the implementation of the Income Tax Article 21 withholding scheme, including: (a) Providing convenience for taxpayers who withhold taxes (Employers) in calculating Income Tax Article 21 withholding, so as to reduce the risk of miscalculation when carrying out tax obligations.(b) It makes it easier for income recipients (employees) as the party to be deducted to check related to income tax withholding on the income they receive, so that a check and balance mechanism can be created. (c) Increase the obedience of citizens who are obliged to carry out their tax obligations; and (d) Facilitate the process of developing a tax administration system that can verify the calculations carried out by taxpayers(Ratna Febrina, 2024).

The hope of this goal is the creation of an effective, efficient, and accountable tax work structure.

3.2. Procedure for Calculating Income Tax Withholding Article 21

Income Tax Withholding Procedure In the previous provision, the employee's annual salary was reduced by a certain number of expenses, such as position fees, pension funds, and BPJS health insurance payments, used as the basis for calculation. The amount of income is then deducted by the amount not subject to tax (PTKP) and is taxed in accordance with the applicable income rate according to Article 17 of the Income Tax Law.

The tax collection provisions create difficulties for entrepreneurs in calculating the right amount of tax. Differences in interpretation of tax fees and rates may result in a reduction or increase in tax rates that exceed or are less than they should be.

Government Regulation Number 58/2023 was adopted as a strategy to address the problem through the implementation of efficient tariff plans. With this new scheme, the calculation of monthly Income Tax Article 21 becomes easier, because it can be calculated directly by multiplying the employee's monthly salary by the amount of tax rate adjusted to non-taxable income (PTKP).

However, it is important to clarify that the implementation of this new scheme will not have an impact on employees with additional tax liabilities. This happens because the effective rate is only valid on every month other than the last month of the year's tax period, or when an employee quits before the end of the year.

The imposition of Income Tax Article 21 in the last month of the one-year tax period still applies progressive rules as previously determined in the calculation of the amount of tax that still has to be paid in a year. Therefore, the amount of tax deductions reported by employees contained in the Annual Return Letter or commonly referred to as the Tax Return will remain stable in the existing and new structures.

For the employer industry, this new method of calculating Income Tax Article 21 is clearly simpler and has minimal risk of error. In addition, employees will also find it easier to check the correctness of the tax value deducted from their income. This scheme does not only apply to private employees, but also to civil servants/TNI/Polri, state officials, retirees, members of the board of commissioners and supervisors, as well as contract staff who are paid every month.

The Directorate General of Taxes (DGT) is now actively disseminating information to ensure public understanding of this new policy. The public is urged not to worry about the additional tax burden. This scheme change is solely aimed at creating better simplicity in tax administration, which is part of the ongoing Tax Reform Volume III.

There are 2 (two) types of tariffs in the provisions for withholding Income Tax 21, and this information can be found in the table below:

- a. Article 17 paragraph (1) sub a of the Income Tax Law stipulates the amount of the general tax rate related to Income

Table 1. Table of Tax Rate Article 17 (1) sub a of the Income Tax Law

Income Level Deducted from Tax Collection	Tax Rates
<=60.000.000	5%
>60.000.000 - 250.000.000	15%
>250.000.000 - 500.000.000	25%
>500.000.000 - 5.000.000.000	30%
>5.000.000.000	35%

Used for Calculation of Income Tax Article 21 of Permanent Employees in the Last Tax Period, Non-Permanent Workers who do not receive a monthly salary and are paid more than 2.5 million per day, Non-Employees, Participants in Activities, Withdrawals and Retirements at the Beginning of Retirement Program Participants and Former Employees.

- b. Income Tax Withholding Rate Article 21

The Monthly Effective Rate or which is attached to TER is a scheme for calculating the withholding of Article 21 Income Tax for Permanent Employees in each tax period other than the last tax period, this calculation also applies to Members of the Board of Commissioners and supervisors, as well as contract workers, paid every month., The calculation of the monthly effective rate is divided into 3 (three) categories:

- b. TER A

Category A is applied to individual taxpayers with the following status: (a) Not married without dependents (TK/0), b) Not married if you have 1 (one) dependent (TK/1) . (c) Married but have no dependents (K/0), usually applies to married women

Table 2. Table of Monthly Effective Rate Category A

No	Gross Income Level (Rp)	TER A	No	Gross Income Level (Rp)	TER A
1	<=5.400.000	0,00%	23	>30.050.000 - 32.400.000	13,00%
2	>5.400.000 - 5.650.000	0,25%	24	>32.400.000 - 35.400.000	14,00%
3	>5.650.000 - 5.950.000	0,50%	25	>35.400.000 - 39.100.000	15,00%
4	>5.950.000 - 6.300.000	0,75%	26	>39.100.000 - 43.850.000	16,00%
5	>6.300.000 - 6.750.000	1,00%	27	>43.850.000 - 47.800.000	17,00%
6	>6.750.000 - 7.500.000	1,25%	28	>47.800.000 - 51.400.000	18,00%
7	>7.500.000 - 8.550.000	1,50%	29	>51.400.000 - 56.300.000	19,00%
8	>8.550.000 - 9.650.000	1,75%	30	>56.300.000 - 62.200.000	20,00%
9	>9.650.000 - 10.050.000	2,00%	31	>62.200.000 - 68.600.000	21,00%
10	>10.050.000 - 10.350.000	2,25%	32	>68.600.000 - 77.500.000	22,00%
11	>10.350.000 - 10.700.000	2,50%	33	>77.500.000 - 89.000.000	23,00%

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12	>10.700.000 - 11.050.000	3,00%	34	>89.000.000 - 103.000.000	24,00%
13	>11.050.000 - 11.600.000	3,50%	35	>103.000.000 - 125.000.000	25,00%
14	>11.600.000 - 12.500.000	4,00%	36	>125.000.000 - 157.000.000	26,00%
15	>12.500.000 - 13.750.000	5,00%	37	>157.000.000 - 206.000.000	27,00%
16	>13.750.000 - 15.100.000	6,00%	38	>206.000.000 - 337.000.000	28,00%
17	>15.100.000 - 16.950.000	7,00%	39	>337.000.000 - 454.000.000	29,00%
18	>16.950.000 - 19.750.000	8,00%	40	>454.000.000 - 550.000.000	30,00%
19	>19.750.000 - 24.150.000	9,00%	41	>550.000.000 - 695.000.000	31,00%
20	>24.150.000 - 26.450.000	10,00%	42	>695.000.000 - 910.000.000	32,00%
21	>26.450.000 - 28.000.000	11,00%	43	>910.000.000 - 1.400.000.000	33,00%
22	>28.000.000 - 30.050.000	12,00%	44	>1.400.000.000	34,00%

Source: Tim Redaksi Ortax, 2024 (Edited).

c. TER B

Category B is designed for individuals who are taxpayers with the following status: (a) Taxpayers who have dependents as many as 2 (two) people with Unmarried status (TK/2). (b) Taxpayers who have dependents as many as 3 (three) people with Unmarried status (TK/3) (c) Taxpayer who bears 1 (one) person with Married status (K/1), (d) Taxpayer who bears 2 (two) people with Married status (K/2)

Table 3. Table of Monthly Effective Rate Category B

No	Gross Income Level (Rp)	TER B	No	Gross Income Level (Rp)	TER B
1	<=6.200.000	0,00%	21	>37.100.000 - 41.100.000	15,00%
2	>6.200.000 - 6.500.000	0,25%	22	>41.100.000 - 45.800.000	16,00%
3	>6.500.000 - 6.850.000	0,50%	23	>45.800.000 - 49.500.000	17,00%
4	>6.850.000 - 7.300.000	0,75%	24	>49.500.000 - 53.800.000	18,00%
5	>7.300.000 - 9.200.000	1,00%	25	>53.800.000 - 58.500.000	19,00%
6	>9.200.000 - 10.750.000	1,50%	26	>58.500.000 - 64.000.000	20,00%
7	>10.750.000 - 11.250.000	2,00%	27	>64.000.000 - 71.000.000	21,00%
8	>11.250.000 - 11.600.000	2,50%	28	>71.000.000 - 80.000.000	22,00%
9	>11.600.000 - 12.600.000	3,00%	29	>80.000.000 - 93.000.000	23,00%
10	>12.600.000 - 13.600.000	4,00%	30	>93.000.000 - 109.000.000	24,00%
11	>13.600.000 - 14.950.000	5,00%	31	>109.000.000 - 129.000.000	25,00%
12	>14.950.000 - 16.400.000	6,00%	32	>129.000.000 - 163.000.000	26,00%
13	>16.400.000 - 18.450.000	7,00%	33	>163.000.000 - 211.000.000	27,00%
14	>18.450.000 - 21.850.000	8,00%	34	>211.000.000 - 374.000.000	28,00%
15	>21.850.000 - 26.000.000	9,00%	35	>374.000.000 - 59.000.000	29,00%
16	>26.000.000 - 27.700.000	10,00%	36	>459.000.000 - 555.000.000	30,00%
17	>27.700.000 - 29.350.000	11,00%	37	>555.000.000 - 704.000.000	31,00%
18	>29.350.000 - 31.450.000	12,00%	38	>704.000.000 - 957.000.000	32,00%
19	>31.450.000 - 33.950.000	13,00%	39	>957.000.000 - 1.405.000.000	33,00%
20	>33.950.000 - 37.100.000	14,00%	40	>1.405.000.000	34,00%

Source: Direktorat Jendral Pajak, n.d. (Edited).

d. TER C

This condition applies to individual taxpayers who are married and have dependents of 3 (three) people (K/3).

Table 4. Table of Monthly Effective Rate Category C

No	Gross Income Level (Rp)	TER C	No	Gross Income Level (Rp)	TER C
1	<=6.600.000	0,00%	22	>38.900.000 - 43.000.000	15,00%
2	>6.600.000 - 6.950.000	0,25%	23	>43.000.000 - 47.400.000	16,00%
3	>6.950.000 - 7.350.000	0,50%	24	>47.400.000 - 51.200.000	17,00%
4	>7.350.000 - 7.800.000	0,75%	25	>51.200.000 - 55.800.000	18,00%
5	>7.800.000 - 8.850.000	1,00%	26	>55.800.000 - 60.400.000	19,00%
6	>8.850.000 - 9.800.000	1,25%	27	>60.400.000 - 66.700.000	20,00%

7	>9.800.000 - 10.950.000	1,50%	28	>66.700.000 - 74.500.000	21,00%
8	>10.950.000 - 11.200.000	1,75%	29	>74.500.000 - 83.200.000	22,00%
9	>11.200.000 - 12.050.000	2,00%	30	>83.200.000 - 95.600.000	23,00%
10	>12.050.000 - 12.950.000	3,00%	31	>95.600.000 - 110.000.000	24,00%
11	>12.950.000 - 14.150.000	4,00%	32	>110.000.000 - 134.000.000	25,00%
12	>14.150.000 - 15.550.000	5,00%	33	>134.000.000 - 169.000.000	26,00%
13	>15.550.000 - 17.050.000	6,00%	34	>169.000.000 - 221.000.000	27,00%
14	>17.050.000 - 19.500.000	7,00%	35	>221.000.000 - 390.000.000	28,00%
15	>19.500.000 - 22.700.000	8,00%	36	>390.000.000 - 463.000.000	29,00%
16	>22.700.000 - 26.600.000	9,00%	37	>463.000.000 - 561.000.000	30,00%
17	>26.600.000 - 28.100.000	10,00%	38	>561.000.000 - 709.000.000	31,00%
18	>28.100.000 - 30.100.000	11,00%	39	>709.000.000 - 965.000.000	32,00%
19	>30.100.000 - 32.600.000	12,00%	40	>965.000.000 - 1.419.000.000	33,00%
20	>32.600.000 - 35.400.000	13,00%	41	>1.419.000.000	34,00%
21	>35.400.000 - 38.900.000	14,00%			

Source: Direktorat Jendral Pajak, n.d. (Edited).

The Daily Effective Rate is the calculation of income tax for Non-Permanent Employees who receive salaries every month with an income of less than 2.5 million per day, the Daily Effective Rate is divided into:

Table 5. Table of Daily Effective Rate

Daily Gross Income (Rp)	Daily TER
<=450.000.-	0% x Ph Daily Bruto
>450.000 - 2.500.000	0,5% x Ph Daily Bruto

Source: Peraturan Pemerintah Nomor 58 Tahun 2023 (Edited).

Gross income as the basis for the application of the effective tax rate, monthly gross income is the income received by individuals during one tax period, while daily gross income is income earned by contract workers who are paid daily, weekly, hourly, or on a project-based basis. Prior to the promulgation of Minister of Finance Regulation Number 168, this Government Regulation specifically stated that Daily Gross Income was only applied to contract employees.

Permanent employees are employees who receive or earn income on a regular basis, including members of the supervisory board, as well as workers who work under contract for a certain period of time as long as they work full-time in the job. In this case, the type of income received by a permanent employee is as follows: (a) All employee income, including salary and other benefits, including overtime pay and other ancillary income, is calculated and summed; (b) Includes additional incentives, holiday allowances, salaries for production, royalties, gifts, and additional income; (c) Providing rewards commensurate with the events held by the company; (d) Employers must pay Work Accident Insurance (JKK) and Death Insurance (JKM) contributions to BPJS Ketenagakerjaan; (e) Employers are required to pay health maintenance insurance contributions to BPJS Kesehatan; and (f) Employers pay premiums for health insurance, work accident insurance, life insurance, dual-purpose insurance, and scholarship insurance.

The following is a scheme of changes in tax collection related to income for permanent employees

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Table 6. Table of Old Income Tax 21 Calculation Scheme

Existing Permanent / Retired Employee Rates	
Time	Tax Rates
every period, except the last tax period	(PPh. Monthly Bruto - Occupation Fee/Retired - Retired Fee) annualized - PTKP) x Rate Ps. 17) / 12
last tax period	PPh 21 Annualized = (Ph. Annual Bruto - Occupation Fee/Retired - Retired Fee - PTKP) x Rate Ps. 17 PPh 21 Last Tax Period = PPh Ps. 21 annualized - PPh 21 which had been deducted other than the last tax period

Source: Son Haji - Partnet Tax - RSM Indonesia, 2023 (Edited).

Table 7. Table of New Income Tax 21 Calculation Scheme

Existing Permanent / Retired Employee Rates	
Time	Tax Rate
every period, except the last tax period	Ph. Gross one month x Monthly Average Effective Rate* Information*: Average Effective Tariff category A = PTKP: TK0 (54 million); TK1 & K0 (58.5 million) Average Effective Tariff category B = PTKP: TK2 & K1 (63 million); TK3 & K2 (67.5 million) Average Effective Rate category C = PTKP: K3 (72 million)
last tax period	Income Tax Article 21 period 1 (one) year = (Gross Ph. period 1 (one) year - Position or Pension budget - Pension Contribution - Zakat or Religious Contribution Must be paid through the wage giver - PTKP) x Rate Ps. 17 Income Tax Ps. 21 Last Tax Period = Income Tax Ps. 21 per year - Income Tax Ps. 21 that has been deducted other than the last tax period

Source: Son Haji - Partnet Tax - RSM Indonesia, 2023 (Edited).

a. An example of the calculation of Permanent Employees is as follows:

Mirza is a permanent employee who is married and works at PT XX and has 1 dependent (K1). The monthly JKK+JK premium paid by PT XX for Mirza is 1.19%, AKDHK Component is 0.24%, BPJS is 4% per month, and emergency room services provided by the Company for Employees with a deduction of 34,147 which all of these components are deducted every month from Mirza's salary. During 2024, Mirza will receive income and be subject to Income Tax Article 21 with a monthly effective rate for the TER B category, with the following calculations:

Table 8. Table of Example of the calculation Permanent Employee

Month	JKK +					Ins.		ANNUAL BONUS	Gross Income	TER	PPH 21
	Fixed Salary	JK (1.19 %)	AKDHK (0.24 %)	BPJS 4%	IGD (0.76 %)	Attendance, Crafts, Transportasian	THR				
January	4.921.973	58.571	11.813	196.879	34.147	594.100			5.817.483	0%	-
February	4.921.973	58.571	11.813	196.879	34.147	563.700			5.787.083	0,25%	14.468
March	4.921.973	58.571	11.813	196.879	34.147	563.700	10.200.000	654.500	16.622.684	7%	1.163.588
April	4.921.973	58.571	11.813	196.879	34.147	540.900			5.764.283	0%	-
May	4.921.973	58.571	11.813	196.879	34.147	563.700			5.787.083	0%	-
June	4.921.973	58.571	11.813	196.879	34.147	578.900			5.802.283	0%	-
July	4.921.973	58.571	11.813	196.879	34.147	578.900			5.802.283	0%	-
August	4.921.973	58.571	11.813	196.879	34.147	594.100			5.817.483	0%	-
September	4.921.973	58.571	11.813	196.879	34.147	578.900			5.802.283	0%	-
October	4.921.973	58.571	11.813	196.879	34.147	594.100			5.817.483	0,25%	14.544
November	4.921.973	58.571	11.813	196.879	34.147	563.700			5.787.083	0,25%	14.468
December	4.921.973	58.571	11.813	196.879	34.147	594.100			5.817.483	0,25%	14.544
Total		702.857	141.753	3.362.547	409.764		10.181.101	654.500	14.452.522		1.221.611

4. Conclusion

The change in the Income Tax withholding scheme carried out by the government in 2024 has not undergone many changes, especially changes in the nominal tax charged to permanent employees. What distinguishes the 2024 Income Tax withholding scheme from the Income Tax withholding scheme of previous years only lies in the calculation of Income Tax withholding at the beginning to middle of the tax year, namely January to November, and in December it still uses the old calculation scheme. So there is no language that the 2024 Income Tax withholding scheme is detrimental to employees, especially permanent employees.

Changes made by the government certainly have intentions and objectives that have been considered beforehand, both in the context of Taxpayers and Tax Entities. This change is made with the intention of making it easier to calculate Income Tax withholding with a scheme that is easier for Taxpayers to understand, so that Taxpayers can calculate the amount of tax they bear every month and Taxpayers can find out the truth of the tax withholding owed to them.

Changes in income tax withholding regulations (PPh) 21 can make a significant contribution to the field of science through the following mechanisms:

Increased Funding for Research: If the change leads to a reduction in tax rates or other tax incentives, companies and individuals can have more funds available to allocate to research and development (R&D). This can result in increased investment in scientific research projects, including in the field of science.

Drivers of Technological Innovation: More favorable tax incentives can stimulate the development of new technologies and innovation in the field of science. For example, new developments in biotechnology, green technology, or materials science can be encouraged by additional funding obtained through tax savings.

Collaboration between the Public and Private Sectors: Companies that are better able to allocate resources to R&D due to better tax incentives can more easily collaborate with public research institutions or universities. It can increase research capacity and accelerate innovation in various scientific disciplines.

Research on Own Tax Policy: Changes in Income Tax 21 can be the subject of the research itself, especially in the context of economics and tax policy. These studies can provide a better understanding of how fiscal regulation affects economic behavior, including how tax incentives can shape investment decisions in the sciences.

Human Resource Capacity Development: By increasing investment in research and development, changes in Income Tax 21 can support the development of human resource capacity in the field of science. This can include additional training for researchers, engineers, and scientists aiming to improve their technical and methodological abilities.

Thus, changes in the withholding regulations of Income Tax 21 can not only increase the flow of funds to scientific research but also stimulate innovation, increase cross-sector collaboration, and strengthen research capacity in the field of science as a whole.

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