



Analysis of Ptkp Changes in the Pph 21 Calculation Scheme and Its Implications for Taxpayers

Akhmad Syarifudin

Accounting Study Program, Faculty of Economics & Business, Putra Bangsa University, Jl. Ronggowarsito 18 Pejagoan, Kebumen

E-mail: akhmadsyarifudin89@gmail.com

ARTICLE INFO

ABSTRACT

Article history:
Received: Jun 30, 2022
Revised: Jul 03, 2022
Accepted: Jul 14, 2022

Keywords:
PTKP,
PPh 21,
WPOP,
WP Agency

Non-Taxable Income (PTKP) is a deduction factor in the income tax calculation scheme. In accordance with PMK No.0101/PMK/2016 PTKP increased and the final income tax rate according to PP 23/2018 decreased from 1% to 0.5%, while the corporate income tax rate remained the same. The purpose of the study was to determine the impact of changes in PTKP and its implications for PPh 21 payable for taxpayers. The study uses illustrative data of income level variations. The results of the study show that changes in PTKP have an impact on decreasing the amount of PPh 21 for WPOPs. Income of IDR 0.3 billion WPOP tax is lower than Corporate Income Tax, while income above IDR 0.6 billion WPOP tax increases to be higher than Corporate Income Tax. At the same income, corporate income tax with a turnover of up to IDR 50 billion is lower than the corporate income tax with a turnover of more than IDR 50 billion. Corporate taxpayers who do not receive tax facilities according to Article 31E of the Income Tax Law, have higher taxes than corporate taxpayers and corporate taxpayers who receive tax facilities so that it can lead to tax injustice. The final income tax calculation scheme for certain entrepreneurs based on turnover makes it easier, but burdensome for taxpayers if their business loses. These results can be input for tax subjects in planning taxation. The benefits for the government can be used as a review of policy considerations for adjustments in order to achieve a balance of tax rates for both WPOP, certain entrepreneurs, and corporate taxpayers. but burdensome WP if the business loses. These results can be input for tax subjects in planning taxation. The benefits for the government can be used as a review of policy considerations for adjustments in order to achieve a balance of tax rates for both WPOP, certain entrepreneurs, and corporate taxpayers. but burdensome WP if the business loses. These results can be input for tax subjects in planning taxation. The benefits for the government can be used as a review of policy considerations for adjustments in order to achieve a balance of tax rates for both WPOP, certain entrepreneurs, and corporate taxpayers.

Copyright © 2022 Jurnal Mantik.
All rights reserved.

1. Introduction

Tax is a people's contribution as a source of state income whose collection is based on established rules. The largest source of state revenue in Indonesia to date comes from tax revenues. The contribution of taxes to the State Revenue and Expenditure Budget (APBN) reaches more than 73%, while the rest is obtained from non-tax state income (PNBP). According to Prof. Dr. Rochmat Soemitro, SH is "People's contributions to the state treasury based on the law (which can be enforced) without receiving reciprocal services (contra-achievements) that can be directly shown and which are used to pay general expenses".

The tax objects that must be paid by each tax subject include several types regulated in regulations and legislation. One of the tax objects is income tax (PPh), both from individual taxpayers and corporate taxpayers. Based on the mandate of the 1945 Constitution, the government and the DPR have established a legal basis that regulates taxes, one of which is income tax. Since 1983 the income tax law has undergone several changes (revisions) which currently still uses Law No. 36 of 2008 concerning income tax.



Meanwhile, the taxation procedure is regulated in Law Number 27 of 2007 concerning general provisions and taxation procedures. Each income tax subject has been regulated in the mechanism for calculating income tax.

Each of these tax subjects has similarities and differences in the collection system and tax calculation scheme. According to Law no. 36 of 2008 the tax collection system is carried out by self-assessment, meaning that taxpayers can do it themselves in terms of calculating, paying and reporting taxes. For WPOP gross income can be reduced by deducting factors such as PTKP, contributions and office fees (for permanent employees) to become net income and taxable income (PKP). This also applies to corporate taxpayers who are allowed to reduce their gross income with costs to obtain, collect, and maintain. The main difference is in the imposition of tariffs, where WPOPs are subject to a progressive rate, while Corporate taxpayers are charged a single rate.

Then for certain entrepreneur taxpayers, it is regulated in Government Regulation Number 23 of 2018, the revision of the final PPh PP 46 / 2013 concerning final PPh. The object of this final income tax is for certain entrepreneurs who have a maximum gross turnover of IDR 4.8 billion per year. The calculation scheme for this Taxpayer is different from that of WPOP and Corporate WP. This tax provision is more specifically imposed on MSMEs with a simple collection system with flat rates and is final. This means that the taxpayer does not need to prepare financial statements but is enough to make a record of gross reduction (turnover). The tax imposition is based on the amount of turnover multiplied by the rate of 0.5% (half percent) and is final, so there is no need to re-calculate it as a tax credit at the end of the period.

In the last 10 years from 2011-2020, apart from the application of final income tax, the government has made three changes to the PTKP, namely 2012, 2015, and 2016. The policy for changing the PTKP was carried out with important considerations to maintain people's purchasing power and encourage the creation of multi-effect in the field of taxation. This is because during this period it was related to inflationary movements in the prices of basic necessities, rising fuel prices, adjustments to the Provincial Minimum Wage and District/City Minimum Wages which were almost in every region. In addition, the trend of global economic slowdown brought the effect of slowing down the Indonesian economy to only grow 4.7% in the first quarter of 2015. With this policy, it is expected to reduce the tax burden and become an incentive to increase prosperity, especially for individual taxpayers.

In accordance with the mandate contained in Article 7 of Law no. 36 of 2008 concerning Income Tax (UU PPh), the Government can adjust the PTKP. Regulations regarding changes in the amount of PTKP are carried out by issuing a regulation from the Minister of Finance after obtaining approval from the DPR-RI. In 2015 the government issued Regulation of the Minister of Finance Number 122/PMK.010/2015 concerning Adjustment of the Amount of PTKP as of June 29, 2015. Then in 2016, again issued PMK No. 101/PMK.010/2016 concerning Adjustment of the Amount of PTKP per dated June 27 2016. The amount of PTKP for Individual Taxpayers in 2012 was Rp 24,000,000 in 2015 changed to Rp 36,000,000, and in 2016 changed to Rp 54,000,000 or an increase of 50% each time the changes are still valid until this year. The number of PTKP according to PMk No. 122/PMK.010/2015 and PMK.

Table 1
Difference between old PTKP and new PTKP

Changes to Regulations are regulated in the Minister of Finance Regulation (PMK)	MK No. 122/PMK.010/2015 (As of 1 January 2015)	JPMK No.101/PMK/01012016 valid jan 1 2016
PTKP	PTKP before the change	PTKP after change
Individual Taxpayer	IDR 36,000,000	IDR 54,000,000
Additional for Marriage Taxpayers	3,000,000	4,500,000
Additional for working wife	36,000,000	4,500,000
Additional for children / dependents (max3 people)	3,000,000	4,500,000

The change in the increase in PTKP is a government macroeconomic policy that has been determined as one of the agendas in the development process towards a prosperous and socially just society. With the increase in Non-Taxable Income (PTKP), the deduction factor in the tax calculation mechanism becomes even greater. This will certainly have an impact on the amount of Taxable Income (PKP). When the PKP decreases, the tax payable also tends to decrease. In this perspective, changes in PTKP tend to reduce tax

revenues to the state treasury. However, the government also has other policies to increase tax revenues from other objects that are not discussed in this research.

On the other hand, with the change in PTKP, taxpayers can save tax that can be used for other purposes. In addition, the increase in PTKP is also expected to increase awareness of taxpayers, so that the number of taxpayers increases and in the end the amount of tax revenue continues to increase. The results of Rahim and Syahrul (2016) research show that PTKP has an effect on tax revenue at the Watampone Pratama Tax Revenue Office as shown from The decrease in income tax revenue (PPh 21), and the increase in PTKP have an impact on the number of small people who are not taxed. The results of the analysis say that this PTKP provides sensitivity to tax revenues, but it is not significant.

According to Andiyanto's research results, heru et al. growth in the number of taxpayers at KPP Pratama South Malang tended to experience a decline in WPOP registrants from 2009 to 2012 when the old PTKP came into effect and also when the new PTKP came into effect with a decrease of 7% from registrants. Meanwhile, at KPP Pratama Banyuwangi, there was an increase in the growth rate of the number of new Individual Taxpayers who registered by 17%, namely from 7,681 new WPOPs in 2012 to 8,960 WPOPs in 2013. Thus, this shows 8 changes (increases) in Non-Taxable Income. Taxes (PTKP) do not result in a decrease in the growth rate of the number of new WPOPs.

Research by Lewa, Kalangi, and Pontoh (2018) shows that changes in PTKP have an impact on decreasing the realization of PPh in 2016 and 2017. In 2015 the realization reached 115.22% but in 2016 the realization of Income tax was Rp. 156.474,478,628 or 88.34%. from the target of Rp. 177,134,492,000. Then in 2017 from the PPh target of Rp. 201,928,466,000, the realization was only 70.95%, which was Rp. 143,267,703,816. For the realization of income tax in 2016 increased by Rp. 1,663,169,686, where in 2015 the realization of taxes was Rp. 154,811,308,942 then in 2016 it rose to Rp. 156.474,478,628. Meanwhile, the realization of revenue in 2017 was Rp. 143,267,703,816 or a decrease of Rp. 13,206,774,812.

Based on the background that has been described briefly about changes in PTKP, the authors are interested in conducting research on the Impact of Changes in PTKP on the Calculation of Income Tax Article 21 for Personal Taxpayers. The purpose of this study was to determine the impact of changes in PPh 21 payable for individual taxpayers after the change in PTKP and its comparison with PPh 21 for corporate taxpayers. To achieve the purpose of writing, the writer formulates two problems. The first problem is how the calculation of PPh21 is different before and after the change in PTKP. While the second formulation is how the impact of changes in PTKP on the Calculation of Income Tax Article 21 for WP-OP and Corporate Taxpayers.

2. Method

This research uses descriptive qualitative method. Descriptive qualitative research is research that describes the data as they are and explains the data or an event with qualitative explanatory sentences (Sugiono, 2008). In this study, the author calculates, compares and analyzes the amount of tax payable that arises both for individual taxpayers (WPOP) and corporate taxpayers. The author carried out this process by making a simulation to determine the amount of income tax payable at several levels of the percentage of taxable income.

2.1. Data collection

According to Subagyo (2011: 39), data collection techniques based on the technique include several ways, either through surveys, documentation and literature study.

- a. Survey, namely data collection where researchers or data collectors ask questions or statements to respondents both in oral and written form either through interviews or questionnaires
- b. Documentation, which is done to collect secondary data from various sources, both personally and institutionally. Data such as: financial reports, recapitulation, personnel, organizational structure, regulations, production data, wills, curriculum vitae, company history, and so on, are usually available at the research site.
- c. Literature study, namely library research activities to find out in more detail and provide a framework of thinking, especially relevant references originating from theories regardless of whether the research conducted uses primary or secondary data.



2.2. Data Sources and Processing Techniques

According to Subagyo (2011: 87), the data is classified into two parts, namely primary data and secondary data. Primary Data is data obtained directly from the source. Primary data is raw data obtained from the original source and still requires further analysis. While Secondary Data is data obtained or derived from library materials. Secondary data is often used to complement the primary data that has been obtained. In this study, the data analysis technique used quantitative methods, namely by providing explanations in the form of numbers and comparisons with several images and providing explanations that were relevant to the problem. After doing the calculations, then do the analysis of the discussion.

2.3. For Corporate Taxpayers (Entity WP)

To calculate PPh 21 for corporate taxpayers, there are two calculation schemes, namely for entities that have a gross turnover below Rp 50 billion and for entities that have a gross turnover (turnover) above Rp 50 billion.

- a. Corporate taxpayers with a turnover below Rp 50 billion in accordance with Article 31 of Law No. 36/3008, the tax is calculated. using the formula:

$$25\% \times 50\% \times \text{PKP} \times (4.8 \text{ billion} / \text{total})$$

- b. Corporate Taxpayer with a turnover above IDR 50 billion, the calculation formula is:

$$25\% \times \text{IncomeTaxable (PKP)}$$

3. Result and Discussion

Based on the theory and regulations that have been described previously, the author will calculate the income tax article 21 for individuals/employees with different income variations. By using the variation in the level of income of the Taxpayer, different calculation results are obtained for each WPOP and for Corporate Taxpayers. This is to find out the impact of changes in tax payable for taxpayers after changes in PTKP according to the PPh and PMk Law no. 101/ PMK 0.0101/2016, as well as Regulation of the Director General of Taxes Number: Per-32/PJ/2015. For taxpayers, the calculation of PPh article 21 is important and is carried out on a monthly basis, especially for certain business taxpayers and corporate taxpayers.

Meanwhile, individual taxpayers can make monthly tax payments as income tax installments as regulated in the Income Tax Law Article 25 of Law No. 36 of 2008. The calculation of income tax article 21 by taxpayers and corporate taxpayers must be carried out correctly and in accordance with the provisions of laws and regulations, so as to avoid sanctions, both administrative sanctions in the form of fines, interest, tax increases, and criminal sanctions. To start the discussion in this study, we use an illustration of a tax case with simple data, as follows:

- a. Taxpayers include WPOP, certain Entrepreneur WP, Each WP is given a code A, B, C, D, and E
- b. For WPOPs with married status they have 3 dependents (K/3) and married with 3 children and a working wife (Ki/3).
- c. 3. WP's monthly income consists of IDR 5,000,000; 10,000,000; 25,000,000; 50,000,000; and 100,000,000. WPOP pays a pension contribution of Rp. 300,000 every month and pays a health insurance premium of Rp. 100,000 per month.
- d. 4. The Corporate Taxpayer is illustrated to have a gross turnover or turnover of < IDR 4.8 billion; Corporate Taxpayer with a turnover of IDR 0 - IDR 50 billion; and corporate taxpayers with turnover >Rp 50M. Taxable net income for WPOP is assumed to be the same as for Corporate Taxpayer.

The case for this calculation uses relatively simple data. This is so that the analysis of the discussion regarding the difference between the income tax payable for WPOP and corporate taxpayers becomes clearer. Completion of the calculation of PPh 21 payable for each amount of income is made in a table so that the differences can be directly compared. The calculation starts from the calculation of income minus the cost of office by 5% of gross income and the maximum cost of office is Rp. 500.00. While pension contributions according to tax regulations can be deducted from income, but insurance premium payments are not allowed as a deduction.

The following table shows the calculation of PPh 21 for Corporate Taxpayers and WPOPs with K/3 status, i.e. taxpayers who are married and have three children/ dependents. The calculation of PPh 21 in the following table for the WPOP uses the old PTKP (before the change).

TABLE 2.
Calculation of Income Tax Payable for OP WP and Corporate WP

WPOP PPh calculation with K/3 . statusGross Income 60,000,000-1.2M Per Year (Rp)					
WPOP K/3 Status	WP : A	WP: B	WP: C	WP: D	WP: E
Gross income	60,000,000	120,000,000	300,000,000	600,000,000	1.2M
Position Fee 5%	(300,000)	(500,000)	(500,000)	(500,000)	(500,000)
Pension fee	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Net Income	59,400,000	119,200,000	299,200,000	599,200,000	1,199,200,000
PTKP WP (K/3)	48,000,000	48,000,000	48,000,000	48,000,000	48,000,000
Taxpayer	11,400,000	47,200,000	251.200.000	527,200,000	1.151.200.000
Tariff Article 17					
5% x (0-50m)	570,000	10,680,000	2,500,000	2,500,000	2,500,000
15% x (50-250m)			30,000,000	30,000,000	30,000,000
25% x (250-500m)			300,000	62,500,000	62,500,000
30% x >500m				8.160,000	195,360,000
PPh 21WPOP owed	570,000	10,680,000	32,800,000	103.160.000	290,360,000
PPh 21 corporate taxpayers. Article 31 E UU PPh Turnover < IDR 4.8M Tariff 50% xPKP	Basic assumption of calculation: net WPOP income = 7,425,000	Basic assumption of calculation: net WPOP income = 14,900,000	Basic assumption of calculation: net WPOP income = 37,400,000	Basic assumption of calculation: net WPOP income = 74.900.000	Basic assumption of calculation: net WPOP income = 140,900,000
The difference in income tax between WPOP and WP B Analysis	7,425,000	12,540,000	8,320,000	26,900,000	142.260.000
WPB Turnover >50Mrate 25% x 50% x p k p Difference	Lower WP OP tax 14,850,000	WP OP's tax is lower 29,800,000	WP OP's tax is lower 74.800.000	Higher WPOP tax 149,800,000	Higher WPOP tax 281.800.000
	14,850,000	27,440,000	45,720,000	48,000,000	1.360,000

The calculation results show that there are significant differences in income tax payable for WPOP and Corporate Taxpayers. The gross income up to Rp. 300,000,000. The income tax payable by WPOP is lower than the PPh for corporate taxpayers, but after passing Rp. 300,000, it tends to be higher than the tax for corporate taxpayers. This is evident in the gross income of Rp. 600,000,000 even in the gross income of Rp. 1.2 billion. PPh payable for WPOP is Rp. 290,360,000. The amount of tax payable for WPOP is two times higher than the PPh for corporate taxpayers. which amount is Rp. 140,900,000. In the following table is the calculation of PPh 21 for Corporate Taxpayers and WPOP with K/3 status, namely taxpayers who are married and have three children/dependant.

TABLE 3.
Calculation of Income Tax Payable for OP WP and Corporate WP

WPOP PPh calculation with K/3 . statusGross Income 60,000,000-1.2M Per Year (Rp)					
WPOP K/3 Status	WP : A	WP : B	WP : C	WP: D	WP : E
Gross income	60,000,000	120,000,000	300,000,000	600,000,000	1.2M
Position Fee 5%	(300,000)	(500,000)	(500,000)	(500,000)	(500,000)
Pension fee	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Net Income	59,400,000	119,200,000	299,200,000	599,200,000	1,199,200,000
PTKP WP (K/3)	72,000,000	72,000,000	72,000,000	72,000,000	72,000,000
Taxpayer	0	47,200,000	227,200,000	527,200,000	1,127,200,000
Tariff Article 17					
5% x (0-50m)	0	2,360,000	2,500,000	2,500,000	2,500,000
15% x (50-250m)			26,580,000	30,000,000	30,000,000
25% x (250-500m)				69,300,000	62,500,000
30% x >500m					188.160.000
PPh21 payable forWPOP	nil	2,360,000	29,080,000	101.800.000	283.160.000
PPh 21 corporate taxpayers. Article 31 E of	Basic assumption of calculation: PKPWPOP = PKP WP Agency				



the Income Tax Law					
Turnover < Rp 4.8M	7,425,000	14,900,000	37,400,000	74,900,000	140,900,000
Tariff 25% x 50% x PKP					
The difference in income tax between WPOP and WP B	7,425,000	12,540,000	8,320,000	26,900,000	142.260.000
Analysis	lower WP OP tax	WP OP tax is lower	lower WP OP tax	higher WPOP tax	higher WPOP tax
WP B turnover > 50M,					
Tariff 25% x PKP	14,850,000	29,800,000	74,800,000	149,800,000	281.800.000
Difference	14,850,000	27,440,000	45,720,000	48,000,000	1.360,000

Calculation for each corporate taxpayer (A, B, C, D, and E) assuming a gross turnover below Rp 4.8 billion. Here's the calculation

- WP Corporate A: Taxable Income IDR 59,400,000
Income tax payable : 25% x 50% x IDR 59,400,000 = IDR 7,425,000
- WP Entity B: Taxable Income 119,200,000
Income tax payable : 25% x 50% x 199,200,000 = IDR 14.900.000
- WP Corporate C: Taxable Income IDR 229,200,000
Income Tax Payable : 25% x 50% x IDR 229,200,000 = IDR 37,400,000
- WP Agency D : Taxable Income IDR 599,200,000
Income Tax Payable : 25% x 50% x IDR 599,200,000 = IDR 74.900.000
- WP Entity E: Taxable Income IDR 1,199,200,000
Income Tax Payable : 25% x 50% x IDR 1,199,200,000 = IDR 140,900,000

The results of the calculations in table 4.2 above show that there are differences in income tax payable for WPOP and corporate taxpayers. Gross income up to Rp 300,000,000 The income tax payable for WPOP is lower than the income tax for corporate taxpayers, but after income is above Rp 300,000,000 the tax increases and becomes higher than for corporate taxpayers. This is evident in the gross income of Rp. 600,000,000 and even the gross income of Rp. 1.2 billion PPh payable for WPOPs of Rp. 283,160,000 is almost double the corporate income tax. which amount is Rp. 140,900,000. The following is the calculation of income tax payable for individual taxpayers and corporate taxpayers. In this calculation, it is illustrated that WPOP with the status of Ki/3 is a married taxpayer who has three children/ dependents and a working wife.

TABLE 4.
Calculation of Income Tax Payable for OP WP and Corporate WP

WPOP PPh Calculation with Ki/3 Gross Income IDR 60,000,000 – IDR 1.2 Billion Per Year					
WPOP Status Ki/3	WP : A	WP: B	WP: C	WP: D	WP: E
Gross income	60,000,000	120,000,000	300,000,000	600,000,000	1.2M
Position Fee 5%	(300,000)	(500,000)	(500,000)	(500,000)	(500,000)
Pension fee	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Net Income	59,400,000	119,200,000	299,200,000	599,200,000	1,199,200,000
PTKP WP (Ki/3)	126,000,000	126,000,000	126,000,000	126,000,000	126,000,000
Taxpayer	0	0	173.200.000	473.200.000	1,073,200,000
Tariff Article 17					
5% x (0-50m)					2,500,000
15% x (50-250m)	nil	nil	2,500,000	2,500,000	30,000,000
25% x (250-500m)			18,480,000	30,000,000	62,500,000
30% x >500m				55.800.000	205.800.000
PPh 21 WPOP owed	nil	2,360,000	20,980,000	88,300,000	300,800,000
PPh 21 corporate taxpayers.	Basic assumption of calculation: PKPWPOP = PKP WP Agency				
Article 31 E of the Income Tax Law					
Turnover < Rp 4.8M Tariff 25% x 50% x PKP	7,425,000	14,900,000	37,400,000	74,900,000	140,900,000
The difference in income tax between WPOP & WP Body	7,425,000	12,540,000	8,320,000	26,900,000	142.260.000
Analysis	lower WP OP tax	lower WP OP tax	lower WP OP tax	higher WP OP tax	higher WP OP tax
PPh If turnover WP B > 50M,					
Difference	14,850,000	29,800,000	74,800,000	149,800,000	281.800.000
	14,850,000	27,440,000	45,720,000	48,000,000	1.360,000

Based on the calculation of PPh article 21 in table 4.3 above, it can be seen that the change in PTKP in 2016 had an impact on the difference in the amount of income tax payable. At relatively the same level of income, the amount of PPh for WPOPs is lower so that the tax burden for WPOPs decreases and can increase welfare. Meanwhile, the amount of income tax payable for corporate taxpayers has not changed because there is no change in regulations. At the level of gross income up to Rp. 300,000,000. PPh for WPOP is still lower, when gross income exceeds that number, the PPh increases higher than the PPh for Corporate WP. This is evidenced by the gross income above Rp 600,000,000, the PPh 21 payable for WPOP is higher than the PPh for corporate taxpayers. The following is a table of income and a comparison of tax calculations for gross turnover up to Rp. 4.8 billion with a net income of Rp. 480,000,000.

TABLE 5.
Calculation of PPh WPOP, Corporate Taxpayer and Certain Entrepreneurs

Calculation of PPh WPOP, Entrepreneur WP, and Corporate WP 480,000,000 net income and gross turnover of Rp 4.8 billion					
WPOP StatusKi/3	WP Private Person	WP Entrepreneur Certain turnover < 4.8M	WP Turnover Agency 0 - 4.8M	WP Turnover Agency 0 - 50M	WP Turnover Agency >50M
Net income	480,000,000	-	4.8M	4.8M	4.8M
Gross Circulation	-	4.8 M	-	-	-
PTKP WP (Ki/3)	134.400.000*	-	-	-	-
Taxpayer	345.600.000	4.8M	4.8M	4.8M	4.8M
Tariff Article 17					
5% x (0-50m)	2,500,000	-	-	-	-
15% x (50-250m)	30,000,000	-	-	-	-
25% x (250-500m)	23,900,000	-	-	-	-
30% x >500m	-	-	-	-	-
PPh 21 WPOP owed	56.400.000	-	-	-	-
Income Tax Rates PP 23/2018 final	-	240,000,000	-	-	-
0.5% x Turnover	-	-	-	-	-
Tariff Article 31E of Law No.36/2008 25% x 50% x PKP	-	-	600,000,000	1,142,400,000	1,200,000,000
PPh 21 corporate taxpayers. Article 31 E UU PPh Turnover < Rp 4.8M	7,425,000	14,900,000	37,400,000	74,900.000	140,900,000
Tariff 25% x 50% x PKP					
The difference in income tax between WPOP and WP B Analysis	7,425,000	12,540,000	8,320,000	26,900,000	142.260.000
	lower WP OP tax	tax WP OP more low	lower WP OP tax	higher WP OP tax	higher WP OP tax
PPh If the turnover of WP B > 50M,	14,850,000	29,800,000	74.800.000	149,800,000	281.800.000
Difference	14,850,000	27,440,000	45,720,000	48,000,000	1.360.000

Calculation: $4.8M \times 4.8M/50M = 460.800.000$

$25\% \times 50\% \times 460,800,000 = 57,600,000$

$4.8M - 460.800.000 = 4,339,200,000$

$25\% \times 4,339,200,000 = 1,084,800,000$

total pph $57,600,000 + 1,084,800,000 = 1,142,400,000$

Based on the results of the income tax calculation in the table above, it shows that the income level is relatively the same between groups of taxpayers, the results of the income tax calculation are different. On income up to IDR 480,000,000, the tax calculation results show the following

- WPOP tax is lower than certain corporate taxpayers and business taxpayers.
- Certain Entrepreneur Taxpayers are lower than WPOP and Corporate Taxpayers
- Corporate Tax with lower tax facilities than Corporate Taxpayers without tax facilities



4. Conclusion

Based on the results of the discussion and analysis of the impact of the 2015 PTKP changes on the calculation scheme of Income Tax Article 21 for individual taxpayers, it can be concluded that. The calculation of the PPh 21 income tax with the new PTKP has an impact on the amount of income tax being lower. This tax reduction can increase people's welfare, but on the other hand it can reduce tax revenue deposits. Changes in PTKP have an impact on the difference in taxes payable for WP-OP, corporate taxpayers, and certain entrepreneur taxpayers (MSMEs). For income of IDR 300 million, WPOP PPh is lower than Corporate WP, and if income is above IDR 300, WPOP tax tends to increase to be higher than Corporate WP PPh. The calculation of PPh 21 for certain entrepreneurs is easy and simple, but can be burdensome WP if the business loses, because the final PPh with a flat rate is only based on turnover, but does not recognize loss. The results of the calculation show that corporate taxpayers who do not receive tax facilities according to Article 31E of the Income Tax Law, the tax payable is much higher than corporate taxpayers and corporate taxpayers who receive tax facilities. This can lead to tax injustice, so that it can trigger corporate taxpayers to carry out tax planning through tax avoidance for savings and tax avasion (tax fraud) with tax evasion.

References

- Achmad Tjahjono, Muhamad F Husein, (2009); TAXATION ;UPP STIM Yogyakarta
- Anggraini, Tri, Putri. 2008. Analysis of Article 21 Income Tax Calculation for Employees at PT Connectra Utama Palembang. Accounting journal. Bandung: Widyatama University.
- Andiyanto, Susilo and Kurniawan (2016), Analysis of changes in non-taxable income (PTKP) on the growth rate of the number of individual taxpayers and income tax receipts (study on KPP Pratama Malang Selatan and KPP Pratama Banyuwangi for the period 2009–2013)
- Lucvany, Suandy (2015). Analysis of Differences in Income Tax Payable Based on Calculation Norms with Final Income Tax Individual Taxpayer Entrepreneur in the Service Business Sector At Kpp Pratama Purworejo Accounting Study Program, Faculty of Economics, Atma Jaya University Yogyakarta
- Mardiasmo. 2016. Taxation. Latest edition. Yogyakarta: Andi.
- Megawani Lewa, Lintje Kalangi, Winston Pontoh (2018) Analysis of Changes in Non-Taxable Income Rates (Ptkp) in 2015 and 2016 Against Income Tax Revenue (Pph) Article 21 at the Bitung Pratama Tax Service Office
- REGULATION OF THE MINISTER OF FINANCE NUMBER 192/PMK.011/2014, concerning Provision of Corporate Income Tax Exemption or Reduction Facilities.
- REGULATION OF THE MINISTER OF FINANCE NUMBER 122/PMK 0.10/2015, concerning the increase in Non-Taxable Income
- REGULATION OF THE DIRECTOR GENERAL OF TAXES NUMBER PER-31/PJ/2012 Regarding Guidelines
- Technical Procedures for Withholding, Depositing and Reporting Income Tax Article 21 and or Article 26 in connection with the work, services and activities of individuals.
- REGULATION OF THE DIRECTOR GENERAL OF TAXES NUMBER PER 17/PJ/2015 concerning Norms Calculation of Net Income.
- REGULATION OF DIRECTOR GENERAL OF TAXES NUMBER-32/PJ/2015 Dated 07-8-2015 Concerning Technical Guidelines for Withholding, Depositing, and Reporting Income Tax Article 21 and/or Income Tax Article 26 in Relation to Work, Services, and Activities of Individuals
- REGULATION MINISTER FINANCE REPUBLIC INDONESIAN NUMBER 107/PMK.011/2013 regarding procedures for calculating, depositing, and reporting income tax on income from businesses received or obtained by taxpayers with a certain gross turnover
- GOVERNMENT REGULATION OF THE REPUBLIC OF INDONESIA NUMBER 23 OF 2018 concerning taxes income from business income received or obtained by taxpayers who have a certain gross turnover
- Purba, Suandy (2015) Analysis of Differences in Income Tax Payable Based on Calculation Norms with

Final Income Tax for Individual Entrepreneurs in the Trading Business Sector at Kpp Pratama Indramayu; Accounting Study Program, Faculty of Economics, Atma Jaya University Yogyakarta
Realization of Tax Revenue <http://www.pajak.go.id/content/article/realisasi-penerimaan-pajak-31-oktober-2015>

Syahrul HM and Abdul Rahim (2016) Analysis of the Effect of Changes in Non-Taxable Income on the Realization of Tax Revenue at the Watampone Pratama Tax Service Office. State Islamic Institute (IAIN BONE)

CIRCULAR LETTER OF THE DIRECTOR GENERAL OF TAXES NUMBER SE-02/PJ/2015, regarding Procedures

Calculation, Deposit and Reporting of Income Tax on Income from business received or obtained by Taxpayers who have a certain gross turnover

Siti Official, (2005), TAX THEORY AND CASE. Salemba Empat Publishers, Jakarta Suandy, Erly. 2011. TAX LAW. Fifth Edition. Jakarta: Four Salemba.

Sugiyono, (2013). Qualitative Quantitative Research Methods And R&D. Bandung: Alfabeta LAW NUMBER 36 YEAR 2008 Regarding Income Tax

LAW NUMBER 16 YEAR 2009 Regarding General Provisions and Tax Procedures

Waluyo. 2011. INDONESIAN TAXATION. Tenth Edition of Book One. Jakarta: Salemba Empa

