

ABSTRAK

ANALISIS PERBANDINGAN PEMOTONGAN PASAL 21 KARYAWAN TETAP SEBELUM DAN SESUDAH PENERAPAN PP NOMOR 58 TAHUN 2023 PADA CV TIGA CAHAYA GEMILANG KLIEN KANTOR KONSULTAN PAJAK TANJUNG KARANG

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Penelitian ini bertujuan membandingkan mekanisme pemotongan PPh Pasal 21 karyawan tetap CV Tiga Cahaya Gemilang sebelum dan sesudah diterapkannya PP Nomor 58 Tahun 2023 yang menggantikan metode tarif progresif PER-16/PJ/2016 dengan skema Tarif Efektif Rata-rata (TER). Menggunakan pendekatan deskriptif berbasis studi kasus, data diperoleh melalui observasi dan wawancara langsung terhadap penggajian 6 karyawan tetap sepanjang tahun pajak 2024. Hasil penelitian menunjukkan bahwa secara tahunan kedua metode menghasilkan total kewajiban pajak yang sama sebesar Rp9.133.250. Namun, TER menimbulkan lonjakan pemotongan pada bulan pembayaran THR dan bonus sehingga akumulasi potongan Januari–November mencapai Rp9.980.750. Dari keenam karyawan, empat di antaranya mengalami kelebihan bayar dengan total Rp943.500, sementara dua karyawan dengan status TK/0 (Dian Apriyanti dan Cessirilda Ivanka) justru mengalami kekurangan bayar masing-masing sebesar Rp48.000. Secara neto, kelebihan pemotongan yang wajib dikembalikan perusahaan mencapai Rp847.500, sekaligus berpotensi menekan arus kas perusahaan di awal tahun pajak berikutnya.

Kata kunci: PPh Pasal 21, Tarif Efektif Rata-rata (TER), PP Nomor 58 Tahun 2023, Tarif Progresif, Karyawan Tetap, Kelebihan Bayar, Kekurangan Bayar.

ABSTRACT

COMPARATIVE ANALYSIS OF ARTICLE 21 INCOME TAX WITHHOLDING FOR PERMANENT EMPLOYEES BEFORE AND AFTER THE IMPLEMENTATION OF GOVERNMENT REGULATION NUMBER 58 OF 2023 AT CV TIGA CAHAYA GEMILANG, A CLIENT OF THE TANJUNG KARANG TAX CONSULTING OFFICE

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This study aims to compare the mechanisms of Article 21 Income Tax (PPH Pasal 21) withholding for permanent employees of CV Tiga Cahaya Gemilang before and after the implementation of Government Regulation Number 58 of 2023, which replaced the progressive tax rate method under PER-16/PJ/2016 with the Average Effective Rate (TER) scheme. Employing a descriptive case study approach, data were collected through direct observation and interviews regarding the payroll of six permanent employees throughout the 2024 tax year. The findings indicate that on an annual basis, both methods yield an identical total tax liability of Rp9,133,250. However, the TER scheme gives rise to a significant spike in withholding during the months in which religious holiday allowances (THR) and bonuses are disbursed, causing the cumulative deductions from January through November to reach Rp9,980,750. Of the six employees, four experienced overpayments totaling Rp943,500, while two employees with non-dependent marital status (TK/0) Dian Apriyanti and Cessirilda Ivanka each incurred an underpayment of Rp48,000. On a net basis, the excess withholding that the company is obligated to reimburse amounts to Rp847,500, which simultaneously has the potential to constrain the company's cash flow at the beginning of the following tax year.

Keywords: Article 21 Income Tax, Average Effective Rate (TER), Government Regulation Number 58 of 2023, Progressive tax rate, Permanent employees, Overpayment, Underpayment.