IMPLEMENTATION OF INCOME TAX RATE 21 ACCORDING TO GOVERNMENT REGULATION NO. 58 OF 2023 BASED ON WITHHOLDING SLIP OF 2023

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ABSTRACT

The Government of Indonesia has issued the latest regulations on withholding tax on income in connection with work, services or activities of individuals through Government Regulation (GR) No. 58 of 2023 and Minister of Finance Regulation No. 168 of 2023. The regulation prioritizes the principle of ease and simplicity in the withholding of Income Tax Article (ITA) 21. If previously there were so many scenarios of ITA 21 withholding, this latest regulation summarizes the calculation steps in the form of effective rates. It should be emphasized that there is no new tax or additional burden in the imposition of income tax on individual taxpayers. The objective of this study is to determine whether the implementation of the effective withholding tax rate according to Article 21 of the Income Tax Act will lead to underpayments in 2023, based on the available withholding tax data. The type of research used is descriptive quantitative. Based on the results of the research on the withholding certificate of the research samples, it is found that the application of ITA 21 based on the monthly effective rate is easy to implement. The ITA 21 based on the monthly effective rate, calculated and deducted from January to November, is lower than the amount of tax using the previous ITA 21 rate (Article 17 paragraph 1 letter a). Thus, as long as the income does not change during the year (assuming that all the income has been taxed each month), the application of the monthly effective rate does not result in an underpayment at the end of the year. However, in the last period of the year (December), a higher tax is deducted from January-November, so the take-home pay in December is lower than in the previous months.

Keywords: Income Tax Article 21, Withholding Tax, Monthly Effective Rate

INTRODUCTION

Taxation is an important aspect of governance at the state level, especially in the context of development initiatives. Taxes serve as a primary source of revenue to finance a range of activities, including development expenditures (Sani, 2016; Zulfiara & Ismanto, 2019). The current variety of calculation schemes for withholding income tax article (ITA) 21 can be confusing for taxpayers, and administratively burdensome for those striving to accurately fulfill their tax obligations. The enactment of Law No. 7 Year 2021 on the Harmonization of Tax Regulations has resulted in significant changes, particularly with respect to income tax rates for domestic individual taxpayers. In order to increase the level of taxpayers' compliance with ITA 21 withholding obligations, it is necessary to technically facilitate the calculation and administration of ITA 21 withholding, as well as to adjust the rate of ITA 21 withholding in connection with work, services or activities received or performed by individual taxpayers. The enactment of new legislation inevitably leads to changes in the procedures for calculating and withholding taxes (Wilian G. Gale, 2014). Those responsible for withholding taxes are obliged to withhold, deposit and integrate ITA 21 (Anjarwati & Veny, 2021; Tunggawardhani & Susanti, 2022). Fitri & Maya (2022) pointed out that the challenges in calculation include systematic calculation with old-age insurance and various other benefits.

In order to achieve the aforementioned objectives and to facilitate the fulfilment of tax obligations for taxpayers with regard to the withholding of ITA 21, adjustments are made to the mechanism of withholding and imposition of ITA 21, and the government determines the effective rates to be used for the withholding of ITA 21, in addition to the income tax rate set out in Article 17, paragraph (1), letter a, of the Income Tax Law. In accordance with the stipulations set forth in Article 21, paragraph (5), of the Income Tax Law, the withholding rate of ITA 21 may be established in a manner distinct from the income tax rate of Article 17, paragraph (1), letter a, of the Income Tax Law, through the enactment of a government regulation.

This government regulation regulates the withholding rate of ITA 21 in the form of Article 17 paragraph (1) letter a rate and effective rate for individual taxpayers who receive income in connection with work, services or activities, including state officials, civil servants, members of the Indonesian National Army, members of the Indonesian National Police and pensioners. The determination of the effective rate of ITA 21 withholding tax is made by taking into account the existence of deductions from gross income in the form of office or pension expenses, pension contributions, and non-taxable income. The application of this effective rate provides convenience and simplification for taxpayers.

The presence of this regulation, which will take effect on January 1, 2024, is motivated by several reasons, namely (Dian & Angga, 2024: 10):

1. Withholding Income Tax Article (ITA) 21 in the old provisions had various calculation schemes that could confuse taxpayers and were administratively burdensome, especially for those who tried to perform their tax obligations correctly.
2. Simplification of ITA 21 Calculation in order to:
   - provide convenience and simplicity for taxpayers in calculating withholding ITA 21 in each tax period;
   - increase taxpayer compliance in carrying out their tax obligations; and
   - provide convenience in building a tax administration system that is able to validate taxpayer calculations.

   So that it is expected to realize business processes that are effective, efficient, and accountable.

According to information from the Directorate General of Taxes (www.kemenkeu.go.id, January 19, 2024), there is no additional new tax burden in connection with the application of the effective rate. The application of the monthly effective rate for Permanent Employees is only used in calculating ITA 21 for tax periods other than the Last Tax Period, while the calculation of ITA 21 for a year in the Last Tax Period continues to use the rate of Article 17 paragraph (1) letter a of the Income Tax Law as currently provided. But on the other hand, the existence of this tariff provision allows for an underpayment of ITA 21 at the end of the tax year (https://enforcea.com/insight/permasalahan-penerapan-ter-pada-penghitungan-pph-pasal-21).

The objective of this study is to ascertain the applicability of income tax withholding, as outlined in Effective Tax Rate (ETR) of Article 21, based on the withholding slip in 2023. This will involve determining whether the implementation of this article will result in an underpayment of taxes.

New Regulation on Article 21 Monthly Withholding Tax Calculation

Income Tax Article (ITA) 21 (Law No. 36 of 2008 amended lastly by Law No. 7 of 2021 concerning Harmonization of Tax Regulations) is tax on income in connection with work, services, or activities by name and in any form received or obtained by domestic individual taxpayers as stipulated in Article 21 of the Income Tax Law.

Every company that has employees is obliged to calculate and withhold taxes on compensation provided in relation to work or services. And, all taxpayers are required to report taxes annually (Dwitrayani, 2020; Nurizzaman, 2020).

The rate of ITA 21 withholding on income in connection with work, services, or activities of individual taxpayers consists of:

a. the rate based on Article 17 paragraph (1) letter a of the Income Tax Law; and
b. Effective Tax Rate (ETR) of ITA 21 withholding.

The rate is used for withholding ITA 21 for individual taxpayers who receive income in connection with work, services, or activities, including state officials, civil servants, members of the Indonesian national army, members of the Indonesian national police, and retirees.

Based on Government Regulation No. 58 of 2023, Article 2, that the monthly effective rate is categorized based on the amount of non-taxable income according to marital status and the number of taxpayer dependents at the beginning of the tax year. For monthly ETR, there are 3 categories which apply to all income received by individuals on a monthly basis:

Table 1: Monthly ETR Category

ETR Category	Non-Taxable Income Status	Non-taxable Income Amount	Monthly ETR
Category A	Single without dependents (S/0)	IDR 54,000,000	From 0% to 34% (with 44 layers of monthly gross income from IDR 5.4 million to above IDR 1.4 billion)
	Single with 1 dependent (S/1)	IDR 58,500,000	
	Married without dependents (M/0)	IDR 58,500,000	
Category B	Single with 2 dependents (S/2)	IDR 63,000,000	From 0% to 34% (with 40 layers of monthly gross income from IDR 6.2 million to IDR 1.405 billion)
	Single with 3 dependents (S/3)	IDR 67,500,000	
	Married with 1 dependents (M/1)	IDR 63,000,000	
	Married with 2 dependents (M/2)	IDR 67,500,000	
Category C	Married with 3 dependents (M/3)	IDR 72,000,000	From 0% to 34% (with 41 layers of monthly gross income from IDR 6.6 million to IDR 1.419 billion)

Source: Attachment of GR-58/2023

To calculate the monthly ITA 21, the employer must determine the employee's marital status to select the category and then apply the gross income brackets to determine the monthly ETR.

A daily ETR is applied to the income of non-permanent employees who receive their gross income on a non-monthly basis and earn between IDR 0 and IDR 2.5 million per day. Your daily ETR is listed below. For daily gross income above IDR 2.5 million, the tax is calculated from 50% of their daily gross income using the tax rate in Article 17. Details of the daily ETR are as follows:

Table 2: Daily ETR Category

Daily gross income	Daily ETR
IDR 0 - IDR 450,000	0%
>IDR 450,000 - IDR 2,500,000	0,5%

Source: Attachment of GR-58/2023

The application of ETR to gross income received by individuals in a given month takes into account deductions from gross income, including work-related expenses, pension fund contributions, and non-taxable income. It is applied on a monthly basis without annualization (it is also non-cumulative, meaning that each month is considered independently).

This research is quantitative descriptive research, that is, research that collects data in the form of words, pictures, and not numbers, Moleong (1988: 2), the author tries to find out the symptoms that occur in the object of research that takes place at a certain time and then describe these events with data obtained from observations and research in the field. Quantitative descriptive analysis is used by the author to process data in order to achieve the objectives of the study and to facilitate understanding (Agung, 2014). Quantitative descriptive analysis is an analysis in which numbers are calculated to analyze the collected data (Irwanto et al., 2019). This analysis is a calculation of Income Tax Article (ITA) 21 withholding data, which must comply with tax regulations.

The data required for this study is primary data obtained from the respondents, who are non-employed individual taxpayers, especially in one of the private universities. The survey method is a way of collecting data in which the researcher or data collector asks questions to the respondents both orally and in writing (Sanusi, 2014). Data collection techniques include questionnaire, interview, observation, documentation, data analysis and conclusion.

THE INCOME TAX CALCULATIONS WITH AN EFFECTIVE RATE BASED ON THE 2023 WITHHOLDING SLIPS

Withholding Income Tax Article (ITA) 21 on Income in Connection with Work, Services or Activities of Individual Taxpayers, the calculation of ITA 21 is divided into 2 (two), namely using the rate based on Article 17 paragraph (1) letter a of the Income Tax Law; and the effective rate of withholding ITA 21 (Effective Tax Rate (ETR)/Monthly ETR or Daily ETR).

The application of this ETR aims to provide convenience and simplicity for taxpayers to calculate ITA 21 withholding tax in each tax period, to improve taxpayers' compliance in fulfilling their tax obligations, to provide convenience in building a tax administration system that is able to validate taxpayers' calculations. Thus, it is expected that effective, efficient and accountable business processes can be realized.

The calculation of the monthly ETR is based on the monthly gross income and the status of the taxpayer, which will affect the amount of non-taxable income. Referring to the Government Regulation No. 58 of 2023, the calculation of ITA 21 for January to November uses the monthly ETR. Meanwhile, December is calculated based on the Income Tax Article 17 paragraph 1 letter a. After obtaining the annual ITA 21 result, it is then reduced by the ITA 21 paid from January to November, so that the difference is obtained, then this is the amount to be paid in December.

The ETR scheme simplifies the monthly calculation under Article 21 (January to November) and reduces the monthly calculation under the previous scheme. The actual tax payable is calculated in December (the last period) using the tax rate specified in Article 17(1)(a) of the Income Tax Act. However, there is a possibility of a significant underpayment in the last period, which should be communicated to the employees, especially if the gross method is used for the calculation of Article 21. In other cases, ITA 21 may be over-withheld for employees who do not work the entire year or who receive significant compensation (such as a bonus) mid-year. This must be refunded to these employees:

- The monthly amount of Article 21 payable will fluctuate depending on gross income during the period from January to November, which can affect an employer's cash flow.
- Employers must organize any zakat or religious donations paid through them and give these donations to authorized zakat amil bodies/institutions and religious institutions established or authorized by the government so that the zakat or religious donations can be treated as deductions from the gross income received by the employees in the calculation of Article 21 in the last tax period.

Table 3 illustrates the Comparison of Income Tax Article 21 Calculation using ETR and Normal Rate Article 17 paragraph 1 letter a for 11 respondents. The results show different types of income based on pay stubs and proof of withholding of ITA 21 in 2023. Gross income consists of salary, allowances, insurance premiums and other income. The deduction consists of office expenses and pension contributions.

Based on the calculation, it can be explained as follows:

a. 3 taxpayers (B, F and G) had a zero payment for both January to November and December. This is because the calculation of the monthly ITA 21 (January to November) is subject to a rate of 0.00%, and even in the last tax period, the net income for the year is below the non-taxable income, so it is not subject to tax.

b. taxpayers (A and J) have an overpayment in December. For taxpayer A with the status Not married, no dependents, tax is deducted from January to November using the monthly ETR A rate of 0.75% of gross income (IDR 6,128,826.25). Meanwhile, in the last tax period (December), the taxpayer experienced an overpayment because the taxpayer participated in a pension program and most of his salary was used to pay pension contributions, so the deduction was quite large, resulting in his annual ITA 21 not being deducted.

   For taxpayer J (married, has 2 dependents), with a gross monthly income of IDR 7,197,108.00, so that his monthly ITA 21 is subject to a rate of 0.75% of gross income. In the last tax period (December), there is an overpayment because the result of the calculation of the annual ITA 21 is less than the total ITA 21 from January to November.

c. 6 taxpayers pay ITA 21 in December which is higher than the monthly ITA 21 from January to November. This results in a lower take home pay for the taxpayers in December compared to January to November.

The Government emphasizes that with this Government Regulation No. 58 of 2023, there is no additional new tax burden related to the application of the effective rate. The application of the monthly effective rate for permanent employees will be used only in the calculation of ITA 21 for tax periods other than the last tax period, while the calculation of ITA 21 for a year in the last tax period will continue to use the rate of Article 17(1)(a) of the Income Tax Act, as currently provided.

The application of this ETR is aimed at providing taxpayers with convenience and simplicity in calculating ITA 21 in each tax period, improving taxpayers' compliance in fulfilling their tax obligations, providing convenience in building a tax administration system capable of validating taxpayers' calculations. Thus, it is expected that effective, efficient and accountable business processes can be realized.

Table 3: Comparison of Income Tax Calculation Article 21 using ETR and Normal Rate Article 17 paragraph 1 letter a

Description	TAXPAYERS										
	A (IDR)	B (IDR)	C (IDR)	D (IDR)	E (IDR)	F (IDR)	G (IDR)	H (IDR)	I (IDR)	J (IDR)	K (IDR)
Gross Income:											
- Salary	3.602.400,00	3.116.500,00	3.375.300,00	3.446.550,00	3.860.550,00	2.925.000,00	3.412.050,00	3.116.500,00	8.500.000,00	6.200.000,00	6.800.000,00
- Allowances	2.526.426,25	1.389.209,99	2.533.908,27	1.539.539,92	1.594.187,92	1.514.549,99	1.541.674,32	10.341.388,14	1.470.160,00	997.108,00	600.908,00
Annual Gross Income	**6.128.826,25**	**4.505.709,99**	**5.909.208,27**	**4.986.089,92**	**5.454.737,92**	**4.439.549,99**	**4.953.724,32**	**13.457.888,14**	**9.970.160,00**	**7.197.108,00**	**7.400.908,00**
Deductible:											
- Occupational/ Functional Expense	306.441,31	225.285,50	295.460,41	249.304,50	272.736,90	221.977,50	247.686,22	500.000,00	498.508,00	359.855,40	370.045,40
- Monthly pension contribution	4.100.000,00	100.000,00	100.000,00	200.000,00	175.000,00	150.000,00	250.000,00	500.000,00	310.000,00	245.000,00	245.000,00
- Monthly Old-Age Benefit contribution											
Total of Deductible	**4.406.441,31**	**325.285,50**	**395.460,41**	**449.304,50**	**447.736,90**	**371.977,50**	**497.686,22**	**1.000.000,00**	**808.508,00**	**604.855,40**	**615.045,40**
Monthly Net Income	**1.722.384,94**	**4.180.424,49**	**5.513.747,86**	**4.536.785,42**	**5.007.001,02**	**4.067.572,49**	**4.456.038,10**	**12.457.888,14**	**9.161.652,00**	**6.592.252,60**	**6.785.862,60**
Annual Net Income	**20.668.619,25**	**50.165.093,89**	**66.164.974,28**	**54.441.425,09**	**60.084.012,29**	**48.810.869,89**	**53.472.457,25**	**149.494.657,68**	**109.939.824,00**	**79.107.031,20**	**81.430.351,20**
Annual Non-Taxable Income	**54.000.000,00**	**54.000.000,00**	**54.000.000,00**	**54.000.000,00**	**54.000.000,00**	**54.000.000,00**	**63.000.000,00**	**67.500.000,00**	**54.000.000,00**	**67.500.000,00**	**63.000.000,00**
Taxable Income	**-33.331.380,75**	**-3.834.906,11**	**12.164.974,28**	**441.425,09**	**6.084.012,29**	**- 5.189.130,11**	**- 9.527.542,75**	**81.994.657,68**	**55.939.824,00**	**11.607.031,20**	**18.430.351,20**
Article 21 Income Tax Payable in a Year:											
5% x IDR 60.000.000			608.248,71	22.071,25	304.200,61			3.000.000,00	2.796.991,20	580.351,56	921.517,56
15% x ………								3.299.198,65			
Total of Article 21 Income Tax Payable in a Year (Normal rate)		-	**608.248,71**	**22.071,25**	**304.200,61**	-		**6.299.198,65**	**2.796.991,20**	**580.351,56**	**921.517,56**
Effective Tax Rate (ETR)	**0,75%**	**0,00%**	**0,50%**	**0,00%**	**0,25%**	**0,00%**	**0,00%**	**4,00%**	**2,00%**	**0,75%**	**1%**
Monthly Article 21 Income Tax for January to November	**45.966,20**	**0,00**	**29.546,04**	**0,00**	**13.636,84**	**0,00**	**0,00**	**538.315,53**	**199.403,20**	**53.978,31**	**74.009,08**
Article 21 Income Tax for Jan to Nov	505.628,17	-	325.006,45	-	150.005,29	0,00	0,00	5.921.470,78	2.193.435,20	593.761,41	814.099,88
Article 21 Income Tax Payable for December Period	-	-	608.248,71	22.071,25	304.200,61	-	-	6.299.198,65	2.796.991,20	580.351,56	921.517,56
Over/Under Payment	**-505.628,17**	**-**	**283.242,26**	**22.071,25**	**154.195,32**	**-**	**-**	**377.727,87**	**603.556,00**	**-13.409,85**	**107.417,68**

The calculation of annual income tax article 21 with income tax using monthly ETR for 11 respondents. The results show different types of income based on pay stubs and proof of withholding of ITA 21 in 2023. Gross income consists of salary, allowances, insurance premiums and other income. The deduction consists of office expenses and pension contributions.
Based on the calculation, it can be explained as follows:

a. 3 taxpayers (B, F and G) had a zero payment for both January to November and December. This is because the calculation of the monthly ITA 21 (January to November) is subject to a rate of 0.00%, and even in the last tax period, the net income for the year is below the non-taxable income, so it is not subject to tax.

b. taxpayers (A and J) have an overpayment in December. For taxpayer A with the status Not married, no dependents, tax is deducted from January to November using the monthly ETR A rate of 0.75% of gross income (IDR 6,128,826.25). Meanwhile, in the last tax period (December), the taxpayer experienced an overpayment because the taxpayer participated in a pension program and most of his salary was used to pay pension contributions, so the deduction was quite large, resulting in his annual ITA 21 not being deducted.

   For taxpayer J (married, has 2 dependents), with a gross monthly income of IDR 7,197,108.00, so that his monthly ITA 21 is subject to a rate of 0.75% of gross income. In the last tax period (December), there is an overpayment because the result of the calculation of the annual ITA 21 is less than the total ITA 21 from January to November.

c. 6 taxpayers pay ITA 21 in December which is higher than the monthly ITA 21 from January to November. This results in a lower take home pay for the taxpayers in December compared to January to November.

The Government emphasizes that with this Government Regulation No. 58 of 2023, there is no additional new tax burden related to the application of the effective rate. The application of the monthly effective rate for permanent employees will be used only in the calculation of ITA 21 for tax periods other than the last tax period, while the calculation of ITA 21 for a year in the last tax period will continue to use the rate of Article 17(1)(a) of the Income Tax Act, as currently provided.

The application of this ETR is aimed at providing taxpayers with convenience and simplicity in calculating ITA 21 in each tax period, improving taxpayers' compliance in fulfilling their tax obligations, providing convenience in building a tax administration system capable of validating taxpayers' calculations. Thus, it is expected that effective, efficient and accountable business processes can be realized.

Therefore, the application of this rate provides convenience and simplicity in the calculation of ITA 21. However, with this rate, it will generally cause the ITA 21 withheld in the last tax period to be greater than January-November, which may result in a smaller take-home pay in December.

The results of this calculation and research provide an overview of the implementation of Income Tax Article 21 using the ETR, allowing taxpayers to estimate the amount of tax that will be paid in the final period of the tax year.

CONCLUSION

Based on the research results, it can be concluded that:

1. The mechanism for calculating the Income Tax Article (ITA) 21 has been changed in accordance with Government Regulation No. 58 of 2023, with the aim of facilitating the fulfillment of tax obligations.

2. Income Tax Article 21 is calculated in 2 stages, namely Monthly Income Tax Article 21 ETR, which is calculated based on the monthly gross income and the status of the taxpayer, which will affect the amount of non-taxable income. According to Government Regulation No.58 of 2023, the calculation of Income Tax Article 21 for January to November uses the Monthly ETR. Meanwhile, December is calculated based on Income Tax Article 17 paragraph 1 letter a. After obtaining the annual Income Tax Article 21 result, it is then reduced by the Income Tax Article 21 paid from January to November.

3. The results of the comparison of the calculation of Income Tax Article 21, in the last tax period (December) there are taxpayers who experience zero pay, overpayment, and some are deducted in the last tax period greater than January-November, so it may result in a smaller take home pay in December.

Based on the above conclusions, it can be suggested for further research to conduct research on non-permanent employee and non-employee taxpayers so that the effectiveness of tax withholding with this new rate can be seen.

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