

ANALYSIS OF THE IMPLEMENTATION OF GOVERNMENT REGULATION NUMBER 58 OF 2023 ON THE WITHHOLDING OF ARTICLE 21 INCOME TAX FOR PERMANENT EMPLOYEES AT PT XYZ

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Abstract: The shift in the calculation system for withholding Income Tax Article 21 from a progressive rate to the Average Effective Rate (TER) scheme offers administrative ease for taxpayers in fulfilling their tax withholdings. However, there are differences in tax burdens among permanent employees of PT XYZ falling into various TER groups (A, B, and C) based on their Non-Taxable Income (PTKP) status. These differences become more significant when gross income increases, such as when religious holiday bonuses are provided, causing some employees previously not subject to withholding tax to become taxable. The total amount of Income Tax Article 21 withheld under the TER scheme tends to be higher than that calculated using the progressive rate. These findings indicate that although TER simplifies administrative procedures, the classification of TER groups and fluctuations in gross income are crucial factors in determining the tax burden borne by each employee.

Keywords: *Article 21 Income Tax, Average Effective Rate, Progressive Rate, Non-Taxable Income*

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1. Introduction

Tax contributions in Indonesia serve as the backbone for financing the state's expenditures, supporting and ensuring the success of national development programs (Hakam, 2023). This is evidenced by the positive growth in tax revenues as of July 2024, reaching IDR1,045 trillion, or 52.56% of the total targeted revenue, accumulated from various types of taxes. These include Income Tax (Pajak Penghasilan/PPh) at 26.6%, Article 22 Income Tax on imports at 5.6%, Import Value-Added Tax (VAT) at 4.5%, followed by growth in other types of taxes (kemenkeu.go.id, 12 November 2024).

The percentage growth in tax revenue reflects public participation as taxpayers in contributing to the state income. One type of tax imposed on individual taxpayers, withheld by employers from their income, is the Article 21 Income Tax (PPh Pasal 21). Public participation in paying the tax is a key component of Indonesia's tax structure, reflecting the active role of citizens in supporting national development (Patra dkk., 2024).

The Indonesian government sees significant potential in the revenue from Article 21 Income Tax, which increased to IDR 154.9 trillion in 2023, representing a growth of 17.18%

compared to the 2022 revenue of only IDR 151.03 trillion (news.ddtc.co.id, November 12, 2024). The increase in Article 21 Income Tax in 2023 successfully met the government's target as outlined in Presidential Regulation Number 75 of 2023; however, it is still insufficient to address the challenges in calculating Article 21 Income Tax (pajak.go.id, November 12, 2024). The challenges related to this tax may be influenced by various factors, one of which is the complexity of its calculation, which is often difficult for individual taxpayers to understand, particularly those who are not experts in the field of taxation (Nadeak & Devano, 2024).

The complexity of Article 21 Income Tax regulations, as outlined in Law Number 7 of 2021 on the Harmonization of Tax Regulations, lies in the distinction between the calculation rules for individual taxpayers who are employees and those who are non-employees. The use of multiple rules to withhold income derived from employment, entrepreneurship, and other business activities is considered impractical and burdensome for taxpayers (Apriyanto & Purwantini, 2024). The complexity of the rules and calculations of this tax may lead to errors in tax reporting, which can result in additional costs in the form of penalties for taxpayers (Nadeak & Devano, 2024).

At the end of 2023, the government revised the withholding rate policy for Article 21 Income Tax to make it easier and simpler by introducing the Average Effective Rate (Tarif Efektif Rata-Rata/TER) scheme. This is regulated under Government Regulation Number 58 of 2023 concerning the Withholding Rates for Article 21 Income Tax on Income Related to Employment, Services, or Activities of Individual Taxpayers, which was enacted on December 27, 2023, and has been in effect since January 1, 2024 (kemenkeu.go.id, November 13, 2024).

PT XYZ is a service company operating in the culinary sector, specifically in food and beverages. The company employs several permanent staff members who receive monthly salaries and have their income tax withheld each month based on their earnings. Previously, the calculation of Article 21 Income Tax payable for PT XYZ's employees followed a progressive rate scheme applied each tax period, as regulated by Law Number 7 of 2021. At the end of 2023, PT XYZ was faced with a new policy concerning Article 21 Income Tax withholding rates, which adopted the TER calculation scheme as stipulated in Government Regulation Number 58 of 2023.

The issuance of Government Regulation Number 58 of 2023 affected the calculation of Article 21 Income Tax withheld from all employees, requiring PT XYZ to adjust its Article 21 Income Tax calculation system. At the beginning of 2024, PT XYZ began applying the TER calculation scheme, which caused changes to the amount of Article 21 Income Tax withheld from its employees. These changes were influenced by the grouping of TER rates based on employees' non-taxable income (Pendapatan Tidak Kena Pajak/PTKP), which serves as the basis for determining the applicable Article 21 withholding rates, as well as by an increase in employee income due to the receipt of the religious holiday bonus.

2. Literature Review

Taxation

According to Law Number 6 of 1983 as amended by Law Number 28 of 2007, Article 1 Paragraph (1) on General Provisions and Tax Procedures (Ketentuan Umum dan Tata Cara Perpajakan/KUP), tax is a mandatory contribution to the state owed by an individual or an entity that is coercive under the law, without direct compensation, and is utilized for state purposes to the greatest extent for the welfare of the people.

Tax Collection System

According to Halim, Bawono, and Dara (2019), one of the tax collection systems is the withholding system. The withholding system is a tax collection mechanism in which a third party (neither a government official nor the taxpayer concerned) is responsible for determining the amount of tax payable following the applicable laws and regulations (Kurniawati, 2018).

Income Tax

According to Law Number 7 of 1983, as amended by Law Number 36 of 2008 concerning Income Tax, income tax is a tax imposed on individuals and entities concerning the income received or earned within a given fiscal year.

Article 21 Income Tax

Article 21 Income Tax, as defined in Government Regulation Number 58 of 2023 Article 1 Paragraph (2) on Withholding Rates for Article 21 Income Tax on Income related to Employment, Services, or Activities of Individual Taxpayers, refers to a tax imposed on income received or earned by resident individual taxpayers in connection with employment, services, or other activities, regardless of the name or form of payment, as regulated under Article 21 of the Income Tax Law.

Subjects of Article 21 Income Tax

Subjects of income tax refer to all entities or individuals with the potential to earn income that can be used as a basis for income tax imposition. This includes employees working in an institution, such as permanent employees, non-permanent employees, non-employees, and others (Aryani, 2023).

Objects of Article 21 Income Tax

The object of Article 21 Income Tax refers to income received by individual taxpayers from income providers, intended to increase their assets or wealth, and is therefore subject to Article 21 Income Tax (ortax.org, January 10, 2024). This tax is withheld by employers or event organizers on income earned by individual taxpayers for work performed or services rendered (pajak.go.id, June 16, 2025).

Article 21 Income Tax Rates

In 2024, the Directorate General of Taxes (Direktorat Jenderal Pajak/DJP) of the Ministry of Finance revised the calculation scheme for Article 21 Income Tax. For every tax period except December (year-end), the progressive rates outlined in Article 17, Paragraph (1)(a) of the Income Tax Law were replaced with the TER scheme (pajak.com, November 10, 2024). The monthly effective rate is used to calculate Article 21 Income Tax on regular income received or earned by individual taxpayers, such as salaries, allowances, and similar payments (pajak.go.id, February 7, 2024).

The TER application is categorized based on the taxpayer's status or PTKP as follows:

Table 1. TER Groups

No.	Group	PTKP
1	Group A	TK/0, TK/1, K/0
2	Group B	TK/2, TK/3, K/1, K/2
3	Group C	K/3

Source: Adapted from Government Regulation Number 58 of 2023

Notes: PTKP (Non-Taxable Income); TK/0 (Single/No dependent); K/1 (Married/1 dependent); K/2 (Married/2 dependents); K/3 (Married/3 dependents); TER (Average Effective Rate)

More detailed information on the monthly TER for each category based on gross monthly income can be found in Government Regulation Number 58 of 2023. Article 21 Income Tax calculation for the December period does not use the TER scheme; instead, it applies a progressive rate structure consisting of five brackets, which can be illustrated as follows:

Table 2. Article 17 Paragraph (1)(a) Income Tax Rates

Tax Bracket	Income Range	Rate
I	0 – Rp 60.000.000,-	5%
II	> Rp 60.000.000 – Rp 250.000.000,-	15%
III	> Rp 250.000.000 – Rp 500.000.000.-	25%
IV	> Rp 500.000.000 – Rp 5.000.000.000	30%
V	> Rp 5.000.000.000,-	35%

Source: Law on the Harmonization of Tax Regulations (HPP) No. 7 of 2021

3. Research Method

This study employed a quantitative descriptive method, with a population of permanent employees classified into three TER categories: A, B, and C. The samples were selected using purposive sampling. Data collection and analysis were carried out by examining the TER application to permanent employees in categories A, B, and C, and by comparing the Article 21 Income Tax calculations for these employees.

4. Results and Discussion

The Effect of TER Classification on the Total Article 21 Income Tax Withholding for Permanent Employees (January–November Period)

Implementing TER for permanent employees, whether receiving income regularly or irregularly, is conducted to the accumulated gross income using the applicable monthly TER. This rate already takes into account deductions such as professional fees or pension costs, pension contributions, and/or non-taxable income, which should reduce the gross income. The monthly TER is applied directly to gross income based on the taxpayer's TER category. The classification of TER groups in the calculation of Article 21 Income Tax at PT XYZ is based on research data from permanent employees who receive gross income, whether on a regular or irregular basis, in each tax period. PT XYZ employs 78 permanent staff members across various positions and divisions; however, this study focuses on the analysis of Article 21 Income Tax calculations for 11 selected permanent employees. The following section presents TER implementation and its impact on the tax calculations.

Table 3. Article 21 Income Tax Calculation using the TER Scheme – January Period

NO.	IDENTITY	PTKP	TER	GROSS INCOME (IDR)	RATE	ARTICLE 21 INCOME TAX (IDR)
1	Employee A	TK/0	TER A	5.337.673	0,00%	-
2	Employee B	K/1	TER B	9.530.904	1,50%	142.964
3	Employee C	K/2	TER B	4.967.673	0,00%	-
4	Employee D	K/1	TER B	5.217.673	0,00%	-
5	Employee E	K/3	TER C	25.000.000	9,00%	2.250.000
6	Employee F	TK/0	TER A	9.170.572	1,75%	160.485

7	Employee G	TK/0	TER A	5.517.673	0,25%	13.794
8	Employee H	K/1	TER B	5.367.673	0,00%	-
9	Employee I	TK/0	TER A	5.338.906	0,00%	-
TOTAL				75.448.747		2.567.243

Source: Processed Data (2024)

Notes: PTKP (Non-Taxable Income); TK/0 (Single/No dependent); K/1 (Married/1 dependent); K/2 (Married/2 dependents); K/3 (Married/3 dependents); TER (Average Effective Rate)

The tax calculation detailed in Table 1.3 shows that in the January period, using the TER scheme, four employees (B, E, F, and G) with gross income and respective PTKP statuses were subject to Article 21 Income Tax, with a total amount of IDR 2,567,243. The employees subject to Article 21 Income Tax had the following PTKP statuses and TER categories.:

1. TER A with PTKP status of TK/0 includes two employees (F and G), subject to different tax rates depending on the amount of gross income received. Under the TER A classification, Article 21 Income Tax is applied to employees with gross income exceeding IDR5,400,000, with a minimum applicable rate of 0.25% (zero-point two five percent).
2. TER B with PTKP status K/1 comprises one employee (Employee B), who received gross income above the minimum threshold of IDR6,200,000 and was subject to a rate of 1.50% (one point five zero percent).
3. TER C with PTKP status K/3 consists of one employee (E), receiving gross income exceeding the minimum threshold of IDR6,600,000 and is subject to a rate of 9% (nine percent).

**Table 1.4 Summary of Income Tax Article 21
Implementation of Government Regulation Number 58 of 2023**

Identit y	PT KP	JAN (Rp)	FEB (Rp)	MAR (Rp)	APR (Rp)	MEI (Rp)	JUN (Rp)	JUL (Rp)	AGU (Rp)	SEP (Rp)	OKT (Rp)	NOV (Rp)	TOT AL (Rp)
Emplo yee A	TK /0	-	-	-	46.40 8	29.01 1	-	-	-	-	-	-	75.41 9
Emplo yee B	K/1	142.9 64	288.3 36	141.3 10	358.1 58	524.5 30	143.2 39	143.4 04	285.2 25	142.4 64	148.0 52	150.2 12	2.467. 893
Emplo yee C	K/2	-	-	-	15.54 4	-	-	-	-	-	-	-	15.54 4
Emplo yee D	K/1	-	-	-	15.91 9	15.66 9	-	-	-	-	-	-	31.58 8
Emplo yee E	K/3	2.250 .000	2.250 .000	2.250 000	3.900 .000	3.900 .000	2.250 .000	2.250 .000	2.250 000	2.250 .000	2.250 .000	2.250 .000	28.05 0.000
Emplo yee F	TK /0	160.4 85	160.4 85	160.4 85	390.9 70	390.9 70	160.4 85	160.4 85	160.4 85	160.4 85	160.4 85	160.4 85	2.226. 305
Emplo yee G	TK /0	13.79 4	13.79 4	13.79 4	47.00 8	47.00 8	13.79 3	13.79 3	13.79 3	13.91 8	13.91 8	13.41 8	218.0 31
Emplo yee H	K/1	-	-	-	33.08 8	16.04 4	-	-	-	-	-	-	49.13 3
Emplo yee I	TK /0	-	13.84 7	13.84 7	66.38 9	66.55 6	29.60 3	29.60 3	29.60 3	45.15 4	45.15 4	45.15 4	384.9 11
TOTAL		2.567 .243	2.726 .463	2.579. 436	4.873 .484	4.989 .787	2.597 .120	2.597 .285	2.739. 105	2.612 .021	2.617 .609	2.619 .270	33.51 8.824

Source: Processed Data (2024)

Table 1.4 presents the withholding of Income Tax Article 21 from January to November, showing that several employees were only subject to Article 21 withholding in April and May.

This was due to the inclusion of irregular income in the form of the religious holiday bonus (THR), which was recognized over two tax periods (April and May). The recognition method adopted by PT XYZ was part of a tax planning strategy intended to prevent employees from being subject to an excessive Article 21 Income Tax in a single tax period. Although PT XYZ's tax planning was initially expected to minimize the number of employees becoming subject to Article 21 tax, there was an increase involving four employees (A, C, D, and H), who became newly liable for the tax.

The classification of TER implementation is based on the amount of gross income, both regular and irregular, and is also influenced by the employee's PTKP category. For instance, Employee A, with a PTKP status of TK/0 (single with no dependents), experienced an increase in gross income for April and May, resulting in the withholding of Income Tax Article 21 in those periods. Meanwhile, Employee H, with PTKP status K/1 (married with one dependent), had a lower amount of tax withheld during the same periods. The difference in the Article 21 tax withholding between Employee A and Employee H is due to the difference in their PTKP status. The higher the number of dependents or the value of PTKP an employee has, the lower the TER applied. Conversely, the lower the PTKP, the higher the TER imposed, assuming the gross income is equal or nearly equal.

Differences in the calculation of Income Tax Article 21 withholding in each period before and after the implementation of Government Regulation Number 58 of 2023 for permanent employees

Income Tax Article 21 estimation in each tax period follows a different mechanism, except for the December period. Before the implementation of Government Regulation Number 58 of 2023, PT XYZ calculated Article 21 tax using the progressive rates as stipulated in Law Number 7 of 2021. Starting in 2024, PT XYZ has adopted the TER scheme, as shown in Table 1.4. The following is a breakdown of Article 21 tax withholdings for nine permanent employees of PT XYZ before and after the implementation of Government Regulation Number 58 of 2023.

Table 1.5 Breakdown of Income Tax Article 21 Withholding Before and After the Implementation of Government Regulation Number 58 of 2023

PERIOD	TER (IDR)	Progressive Rate (IDR)
January	2.567.243	3.017.671
February	2.726.463	3.017.671
March	2.579.436	3.017.671
April	4.887.259	3.017.671
May	5.056.099	3.017.671
June	2.701.797	3.017.671
July	2.702.057	3.017.671
August	2.842.580	3.017.671
September	2.716.505	3.017.671
October	2.722.577	3.017.671
November	2.723.927	3.017.671
December	2.697.980	3.017.671
TOTAL	36.923.923	36.212.054

Source: Processed Data (2024)

The total Income Tax Article 21 withholding in Table 1.5 for the period of January to December using the TER scheme amounted to IDR 36,923,923, whereas the calculation based on the progressive rates under Article 17 resulted in a total of IDR 36,212,054. The difference in the accumulated withholding amounting to IDR 711,869 is due to the TER calculation being based solely on the employee's gross income, including salary, allowances, and religious holiday bonus (THR). Consequently, the higher the gross income received by an employee, the greater the tax withheld by PT XYZ. In addition, the TER-based calculation for each tax period does not take into account the progressive rate increase.

The implementation of Income Tax Article 21 withholding using TER results in a higher total amount of tax withheld compared to the use of progressive rates. However, for the December period, the TER-based calculation leads to a lower withholding amount than the progressive rate calculation. The difference in the calculation of Article 21 tax withholding before and after the enactment of Government Regulation Number 58 of 2023 resulted in an underpayment for PT XYZ, but it did not lead to any overpayment.

5. Conclusion

The classification of TER groups in the calculation of Income Tax Article 21 withholding for employees at PT XYZ is influenced by the type of gross income received, whether regular (monthly salary) or irregular (religious holiday bonus/THR), distributed across the April and May tax periods. As a result, the calculation of Article 21 tax from January to November at PT XYZ, taking into account the TER group based on taxpayer status, showed that several employees (A, C, D, and H) who were previously not subject to tax became taxable in April and May. The amount of PTKP also affects the level of TER applied. The greater the PTKP borne by the employee, the lower the TER imposed; conversely, the lower the PTKP, the higher the TER applied. The TER implementation in the calculation of Income Tax Article 21 withholding, both before and after the enactment of Government Regulation Number 58 of 2023, shares a common outcome: the total tax withheld from January to December resulted in an under-withholding. However, the use of the TER scheme led to a greater under-withholding compared to the progressive rate calculation applied before the implementation of the regulation.

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