

ABSTRACT

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PROCEDURE OF PPH CALCULATION ARTICLE 21 MANDATORY TAXPAYERS AND FIXED EMPLOYEES OF PRATAMA TAX SERVICE OFFICE CIMANGGIS - DEPOK

Keywords: Article 21 Income Tax
(xiii + 40+ attachments)

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The purpose of the study entitled "Procedure for Calculating PPH Article 21 for Permanent Employees and Non-Permanent Employees of the Pratama Cimanggis-Depok Tax Office" is to find out whether the procedure for calculating, deducting, depositing and reporting income tax article 21 at the Pratama Cimanggis Tax Office Depok has been carried out in accordance with applicable tax laws and regulations. Article 21 Income Tax is a taxpayer imposed on the income of an individual in the country in the form of salary, wages, honorarium, allowances and other payments.

This study uses descriptive methods, namely describing and analyzing data based on facts and information available. Data collection techniques used are by conducting field studies which include observation, interviews, and literature studies.

Based on the results of the study it can be concluded that the Primary Tax Office has calculated, deducted, deposited and reported income tax article 21 in accordance with the applicable laws and tax regulations so that in its implementation there was no problem.

Bibliography (1983 - 2016)