

## **Web-based Application Design for Article 21 (for Civil Servant) Income Tax Reporting**

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### **ABSTRACT**

This research is aimed at creating a program model for income tax return report (SPT) article 21, especially for civil servants. The method of data collection used in this research is field research through face-to-face interview and observation in district TBS, Inspectorate of Bandar Lampung and Politeknik Negeri Lampung. The result from this research is the formation of modelling of program SPT income tax article 21 special for civil servants which withholding tax slip both final and non-final can be printed online. This program is made to resolve the problem especially for civil servants who only receive withholding tax slip from their regular income. A withholding tax slip that can be printed later is form 1721 A2 (non-final) which is obtained once a year, while form 1721-VII (final) can be obtained whenever employee receive their income

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## **INTRODUCTION**

Any individual taxpayer either working in government or non-government agency must be familiar with the term of personal income tax (PPh) article 21, that always be printed in the salary slip from the office accountant. PPh article 21 is an income tax that connects with a job, service, and activities carried out by an individual resident taxpayer (Resmi, 2014). Damayanti and Eksa (2008) were mentioned one of the tax collectors of PPh article 21 for an income that comes from APBD/APBN funds is a government treasurer. Beside collecting PPh article 21, the treasurer also has an obligation to make a withholding tax slip of PPh article 21.

The problems that happen in reality is the employee just received the withholding tax slip of regular income and the regular allowance that contain in the form 1721 A2 (non-final tax), while

for the other incomes such as lecturer/teacher certification, performance allowance/remuneration and honorarium from other activities although the tax already collected by the collector but, the collector did not make the withholding tax slip which should be in the form 1721-VII (final tax) for the employee. The impact of not receiving the withholding tax slip of other income except salary and regular allowance is, make the employee as the individual taxpayer not reporting their income except that already printed in the withholding tax slip form 1721 A2, this is causing the individual annual tax return (SPT) that was reported by the employee is not relevant. To reduce and prevent the problem that was explained above, in this research writer wishing to develop a program that can calculate PPh article 21 especially for civil servants that based on the employee payroll application program owned by the Treasurer. In Table 1 and Picture, 1 can be seen the difference between a program that is used and the model program that will be created in this research in connection with the process of making the withholding tax slip of PPh article 21 tax return (SPT), so the benefit from this research can be seen:

No.	Existing Program	Proposed Program
1.	The treasurer must re-input the income that employee received and the PPh article 21 that treasurer collected.	The treasurer no need to re-input the income that employee received, but just need to choose what they want to print between payroll report, PPh article 21 periodic tax return or withholding tax slip.
2.	The time that is used for inputting the tax return report is based on the amount of the employees.	No need to take more time to input the tax return report, even though there is so many employees.

Table 1: Differences Between the Existing and Proposed Program

According to Sianturi (2013), the result of this study is the imposition of tariffs for all the components of calculation and reporting of PPh article 21 used by DPPKAD Karawang District has been in accordance with the applicable laws and regulations, except the imposition of tariffs on THT (ENT) contributions. Errors on the implementation of THT (ENT) contribution tariff make the calculation of PPh article 21 over the civil servant (PNS) income become incorrect and the reporting of PPh Article 21 that is done by each civil servant to the KPP Pratama Karawang District, the problem in fulfilment of tax obligations of PPh article 21 on income of civil servants in DPPKAD Karawang District is the lack knowledge of civil servants on tax regulations, especially about PPh article 21.

The result of Rochman analysis (2010), shows that the calculation performed by Health Department of Bangkalan District there is a significant difference in the amount of tax payable annually or monthly, this is because of the calculation are not in accordance with the tax regulation and laws, while for the implementations of depositing and reporting PPh article 21 there is no significant difference and is in accordance with the regulation of general of taxation (regulation of minister No. 15/PJ/2006).

Damayanti (2006) and Damayanti (2008) stated that there is a part of the income earned by the employee even though the PPh article 21 collected by the company/treasurer but the tax is not reported in withholding tax slip (form 1721 A1 and 1721 A2) such as income from other activities/committee, overtime pay and allowance, that is being reported at withholding tax slip is just an income from salary and regular allowance, as well said by Damayanti et al. (2014)

without giving the withholding tax slip, if the income earned by the employee is reported in the annual tax return (SPT) of individual taxpayer can result in tax underpayment, so taxpayer reluctant to add up their other income with their existing income that has the withholding tax slip.

The result of this study concluded, that because of the types of the income earned by each employee is different and with many employee must be inputted for the tax report as well as lack of knowledge of the treasurer about the tax regulation and laws which is often to be modification making the error in tax deduction and withholding tax slip will have an effect in the annual tax return report (SPT) of the individual taxpayer, so there must be a payroll program that directly connects with the process of making the annual tax return PPh article 21 and a withholding tax slip that can be printed without having to re-input the data.

The purpose of this research is to form a model of SPT PPh article 21 programs, which the data can be processed from the moment the Treasurer input the employee regular income, as usual, every month. So, this research can help the country to reduce the loss of a potential tax income especially from PPh article 21.

### **Civil Servants**

The definition of civil servants in article 1 section 3 of Law number 5 the year 2014 about civil servants' officer (ASN), is an Indonesian citizen who fulfils certain conditions, is appointed as a civil servant's officer (ASN) on a regular basis by an official staffing officer to occupy a position in the government. ASN employee in article 2 is a civil servant and a government employee with a work agreement that appointed by an official staffing officer and entrusted with duties in a government position or entrusted with other state duties and paid based on legislation (Kemenhumham, 2014).

### **Incomes and Income Tax (PPh) Article 21**

The definition of incomes in article 4 section 1 of Law number 7 the year 1983 about tax income as amended by Law number 36 the year 2008, is an additional economic capability received or obtained by Taxpayers, both from Indonesia or overseas, which can be used for consumption or to increase the Taxpayers wealth, by whatever name and form.

The definition of tax in article 1 section 1 of Law number 6, year 1983 about General Requirements and Tax Procedure as amended by Law number 16, year 2009, is a mandatory contribution to the state owned by an individual taxpayer or institution that is compelling based on the Law, by not getting direct reward and used for state purpose for the prosperity of the people.

Tax income (PPh) article 21 is tax that withheld on income in the form of salary, honorarium, allowance, and other allowance by whatever its name that received by a domestic individual taxpayer in connection with work, services, or activities as stated in Article 21 Law Income Tax (Damayanti and Eksa. 2008:44).

Tax holder is the party to whom the deductions, deposits, and reporting of Tax Income Article 21 is incurred (Damayanti and Eksa. 2008:44). Parties who obliged to do the deductions, deposits, and reporting Tax Income Article 21/ 26 are an employer, treasurer, government, pension funds, institution, company, and organizer of activities (Resmi. 2014:179).

Tax income article 21 that owed on fixed and regular income every month which is come from APBN or APBD is borne by the government expense of APBN or APBD. Fixed and regular income includes:

- a. State officials, for (1) salary and other regular allowance every month; or (2) fixed remuneration based on the provisions of the Law;
- b. Civil Servant (PNS), Indonesian State Army (TNI) members, and Indonesian Police (POLRI) members, for salary and other regular allowance every month based on the provisions of the Law; and
- c. Pensionary, for pension and other regular allowance every month based on the provisions of the Law.

While Tax Income Article 21 owed on income other than the income explained in Article 2 section (2) in the form of honorarium or other remuneration by whatever the name which becomes an APBN or APBD expense, will be deducted by the government treasurer that paid the honorarium or other remuneration (Kemenhumham. 2010).

### **Tax Holder Obligation**

In the Directorate General of Tax Regulation Number PER-32/PJ./2015 (DJP. 2015) Article 23 section (1), said that Tax holder must give the annual Tax Slip of Tax Income Article 21 to permanent employee, including monthly pension recipient, by using a form that determined by Directorate General of Tax within 1 (one) month after the calendar year ends. Meanwhile, section (2) mentioned: If the permanent employee stop working or retired on financial year, then tax slip as mentioned in section (1) given by the employer at the latest 1 month after the employee stop working or retired and section (3) tax slip must be given to other than permanent employee and pension recipient every time the deduction done.

Income payment that must be deducted by Tax Income Article 21 by the government treasurer (DJP. 2011) such as salary payment, allowance, honorarium, wage, meal allowance, and other payment (except the payment of the official travel expense), both for employees or not an employee.

### **Flowchart**

The flowchart is a chart that has a flow that describes the steps to solve a problem (Jaya and Sahlinal. 2017). The purpose of creating a flowchart are: (a) describe problem-solving steps, (b) simply, decomposed, neat, and clear, (c) using standard symbols.

Flowchart used in the process of preparation of developing a web-based program for reporting Tax Income Article 21 for the civil servant that has been done in the first year. The symbols used in the flowchart (Jaya and Sahlinal. 2017) can be seen in table 2, 3 and 4 below:

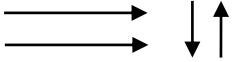



	Flow lines symbol, it indicates the direction of flow of the process
	Communication link symbol, it indicates the data transmission from one location to other location
	Connector symbol, it joins one process to the other process in the same page
	Offline connector symbol, it joins one process to the other process from different page

Table 2: Flowchart Symbols for Flow Direction


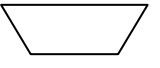
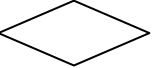
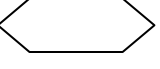
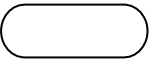



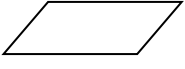
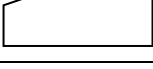

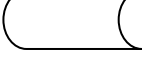

	Process symbol, it indicates an action (process) done by computer
	Manual symbol, it indicates an action (process) done by other than computer
	Decision symbol, it indicates a particular condition which will result in two possibilities answer between yes/ no
	Predefined process symbol, it indicates to providing a storage place for processing to give an initial price
	Terminal symbol, it indicates start or end point of the process flow
	Keying operation symbol, it indicates all the operation will be processed by a machine that has a keyboard
	Offline-storage symbol, it indicates the data in this symbol will be saved to certain media
	Manual input symbol, it indicates an operation that is performed manually

Table 3: Flowchart Symbols for Processing

	Input/ Output symbol, it indicates input or output process
	Punched card symbol, it indicates the data is input from the card or the output written on the card
	Magnetic tape symbol is indicated the data input and will be stored on magnetic tape
	Disk storage symbol, it indicates the data input and will be saved in the disk
	Document symbol, print output in the form of document (using printer)

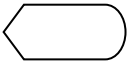
	Display symbol, display the output in the monitor
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Table 3: Flowchart Symbols for Input/ Output

### **Data Flow Diagram (DFD)**

Data Flow Diagram (DFD) is a data logic model or process that is created to describe: where the data come from, where the data destination out of the system, where the data is stored, what processes used to produce the data, the interaction between the data stored, and the processes imposed on the data (Afyeni. 2014). Basically, DFD described in the form of hierarchy, the first one called as DFD level 0 which describe the system, meanwhile the other DFD's is a smoothing system from the previous DFD.

DFD using four kinds of symbol that is: all the symbol used in CD plus one symbol to symbolize data storage. There is two techniques to symbolize a symbol DFD commonly used: the first one is Gane and Sarson, the second is Yourdon and De Marco. The difference between the two techniques are the emblem from the symbol used. Gane and Sarson use a rectangular symbol with a blunt upper end to describe a process and use a rectangular symbol with the right side open to represent the data storage. Yourdon and De Marco use a circle to represent a process and use a parallel lines to describe the data storage. Meanwhile, the symbol of an entity external and data flow the two techniques use the same symbol that is: rectangular to describe entity external and an arrow to describe the data flow (Afyeni. 2014).

### **METHODS**

This research will be done at Politeknik Negeri Lampung and collaborate with Local Government of Bandar Lampung City (at South Teluk Betung Districts and Inspectorate of Bandar Lampung). The research location was selected by using a purposive judgment considering getting a complete picture about the employee and their salary data from the educational institution and a government agency which is useful to analyzing the many kinds of income that earned by the employee and the calculation of PPh past 21 which affect the application to be generated.

The method used is an action research method, this method is to review the program that is used and then based on the result of the review can develop a new program. The data collection method used is as follows:

1. Literature research, to collect the secondary data in the form of legislation document, regulation document, books along with any related articles, and
2. Field research, to collect the primary data through:
  - a. Face-to-face interview is the Researcher conduct a direct interview with the Treasurer of Politeknik Negeri Lampung, Head of Financial Division payroll division of BPKAD Bandar Lampung City, Head of Financial Division of Inspectorate of Bandar Lampung City and Head of Financial Division of South Teluk Betung District about payroll system that is used;
  - b. Observation is the Researcher conduct a direct observation of the object and target which will be inspected, to collect the data and other information.

## **RESULTS AND DISCUSSION**

### **Working System Analysis**

The payroll system in the local government of Bandar Lampung city is divided into two authorization of payroll/reporting, for the payroll regular income of permanent employee the input process is under the authority of Badan Pengelolaan Keuangan and Aset Daerah (BPKAD), while for the payroll non-regular income that comes from other activities and honorarium for non-permanent employee (honorary) is under the authority of each institution. In practice, the form 1721 A2 were manually input (even though using a computer as a media) by the institution Treasurer based on the payroll slip that was received from BPKAD, but for non-regular income such as honorarium from other activities were made by the institution Treasurer. Although the tax is already collected for this kind of income there is no withholding tax slip given to the employee.

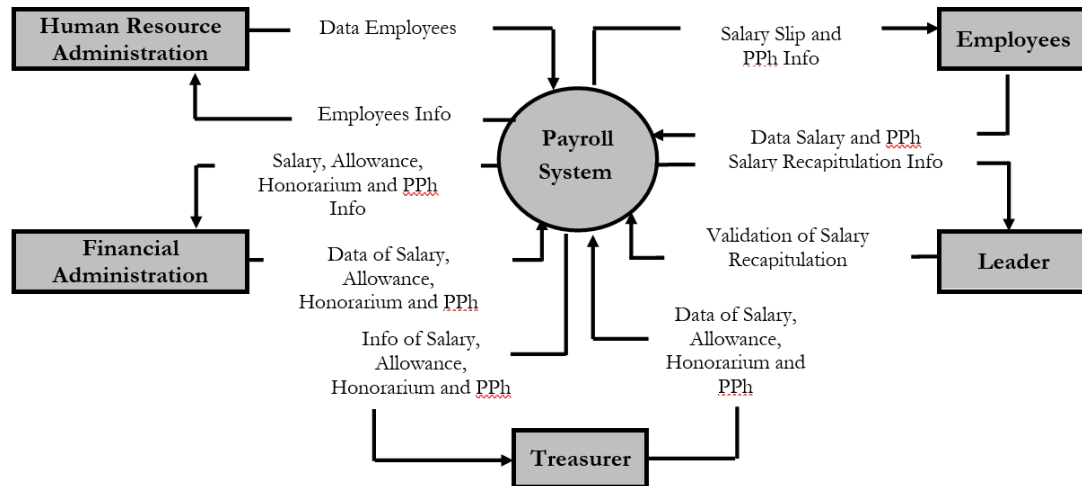
Based on the salary reports that have been made by BPKAD, the payroll Treasurer of the institution will re-input the data with the intention to make a payroll slip that will be approved by the head of the institution, printed and distributed to each employee. While for the annual tax return, expense treasurer as the treasurer that in charge to make a withholding tax slip will re-input manually the form 1721 A2 of withholding tax slip based on the salary reports from BPKAD before it will be distributed to each employee.

In Politeknik Negeri Lampung, although the treasurer has been using a web-based payroll system program that is called “gaji pegawai pusat GPP”, but in this program there is no option to print the withholding tax slip of Tax Income Article 21 for employee and for other income besides salary is also still need to manually input by the financial administration separately (using Microsoft excel). For a withholding tax slip form, 1721 A2 is also manually input, and there is no withholding tax slip for other income such as lecturer certification and other activities honorarium.

### **Design Analysis of the Proposed Model**

Based on the salary and other ongoing income input system, a model of the salary system that will be generated to complement the system before. By the mean to complement is to be able to print a withholding tax slip of Tax Income Article 21 by the financial administration, head of agency/institute, and the employee themselves.

1. Context diagram modelling of the proposed payroll system



Picture 1: Flowchart of the Proposed Payroll System

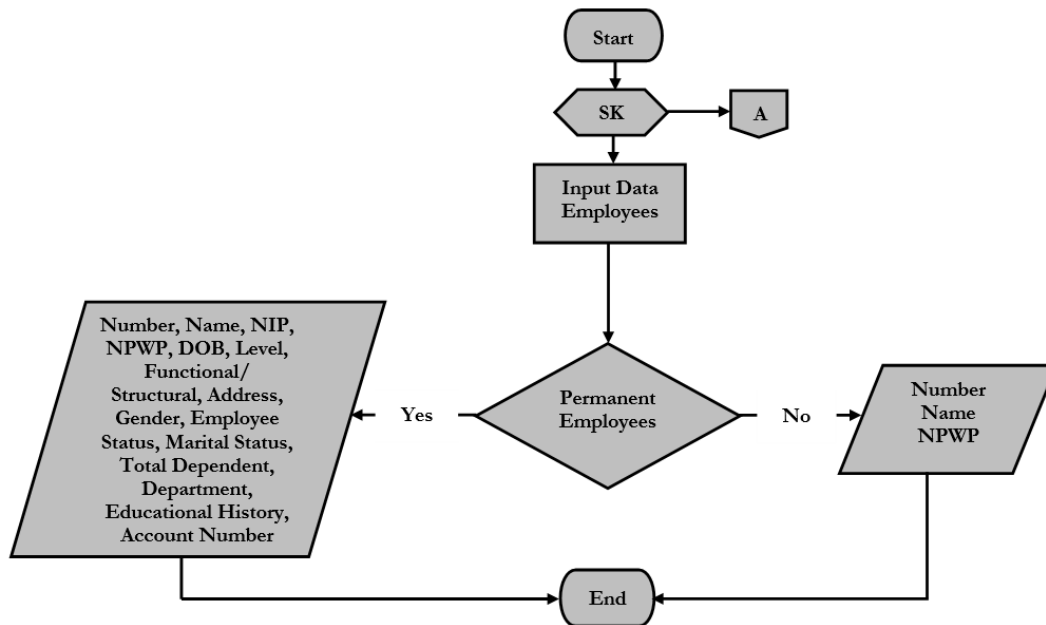
Based on Picture 1, after all the employee data and all the income either the regular or non-regular income, honorarium from other activities, performance allowance (including lecturer certification) and the honorary income inputted all in that application and later will be processed, then the salary data, slip and the withholding tax slip can be printed online without need to re-input the data manually when needed.

## 2. Flow chart of the inputted data employee

The inputted data employee is according to which kind of the employee, both permanent employee and non-permanent employee. Definition of permanent employee according to the regulation of general of taxation number: PER-16/PJ/2016 29, 29 September 2016 is an employee who receives or gains an income in a certain amount regularly, included council commissioner and supervisory board members, along with an employee who work based on a contract in a certain period and receive or gain an income in certain amount regularly. Meanwhile, the definition of non-permanent employee/outsourcing employee is an employee who only receives an income if the employee is working, based on the amount of the day they spend and the amount of product they made or done the job asked by their job giver (DJP, 2016).

Flow chart of the inputted data employee which is later will be input by the financial administrator where the data will be given by the human resource administrator, displayed in Picture 2 below:



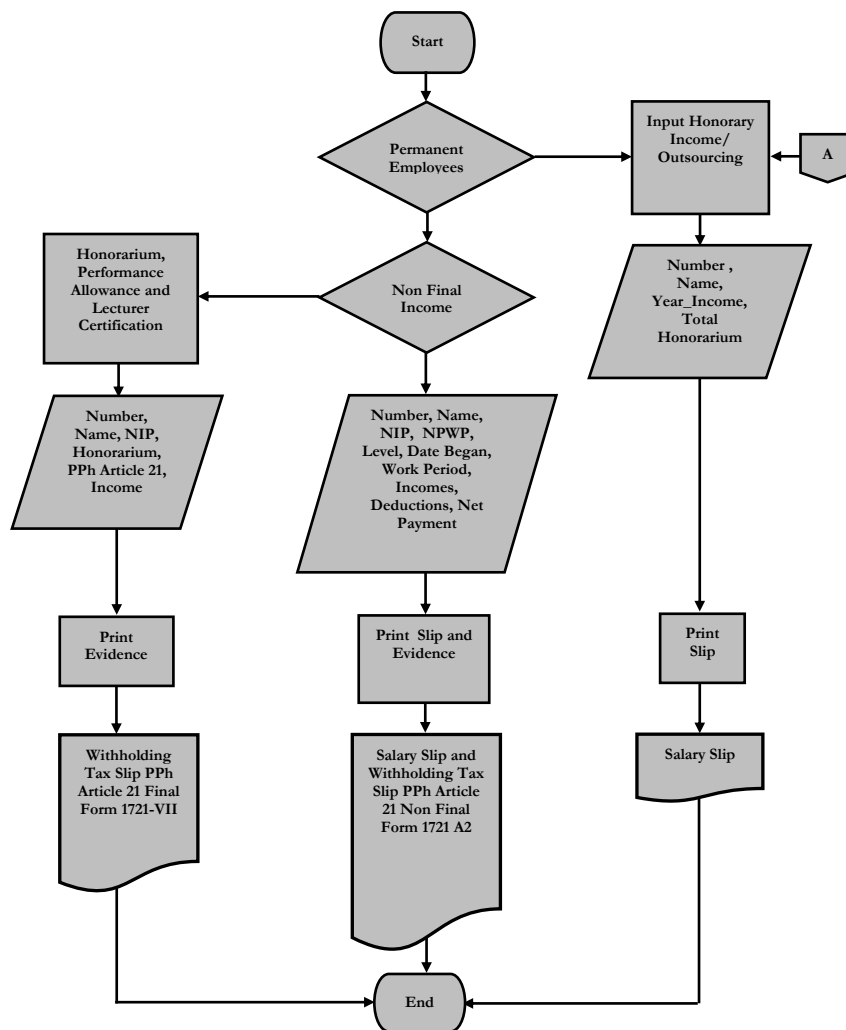


Picture 2: Flowchart of the Inputted Data Employee

3. Flow chart of the inputted data salary income, honorarium, performance allowance (lecturer certification) and honorary salary.

The income that civil servant earned consist of final income and non-final income. Final income is an income which is the income tax PPh can not be a part of tax credit or non deductible in the end of the tax period. Income except salary which is earned by civil servants is charged by final income tax (PPh), the final income is such as lecturer/teacher certification allowance, performance allowance/remuneration allowance, and honorarium from other activities financed by the APBN/APBD funds. Employee can print the withholding tax slip of PPh article 21 final (form 1721-VII) by themself and everytime they earn an income, while for the withholding tax slip of PPh article 21 non final (1721 A2) can be printed by the employee in every end of the tax period. For the non final income, the tax payable can be credited or can be the deduction of the tax payable which is reported in the individual annual tax return.

The display of flow chart of the inputted data salary, honorarium, performance allowance (lecturer certification) and honorary salary can be seen in Picture 3 below:



Picture 3: Flow Chart of the Inputted Data Salary, Honorarium, Performance Allowance (Lecturer Certification) and Honorary Salary

## CONCLUSION

The designed model can help to resolve the problem of the Treasurer in Indonesia. Basically, through this designed model the Treasurer no need to re-input the income data if they want to make a withholding tax slip and give it to the employee and the employee also can access the site to see the withholding tax slip from all of the income they receive during certain tax period, so there is no more mistake or error in the report of individual annual tax return. The last result of this program is, financial administration, the head of the agency/institute, as well the employee can print their withholding tax slip of PPh article 21 either final or non-final income online by themselves.

The recommendation for the next research in manufacturing the application of payroll system is to focus on the tax and law regulations about non-taxable income which is given by the government for individual tax payer which is often to change or modified every year to re-adjust with the economic level of society.

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