Study on the Implementation of the Average Effective Rate (TER) of Income Tax Article 21

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ABSTRACT

The enactment of Government Regulation No. 58 of 2023 concerning the withholding rates of Article 21 Income Tax on income derived from employment, services, or activities by individual taxpayers introduces a simplified approach to the technical calculation and administrative procedures of tax deductions. This study aims to evaluate the effectiveness of the regulation's implementation and to identify potential challenges arising from the transition in calculation methods. The findings are intended to inform recommendations, preventive strategies, and planning measures to mitigate foreseeable issues. The research involves collecting data on salaries, wages, and honorariums paid to permanent employees throughout 2024. Using this dataset, Article 21 Income Tax is calculated and compared across periods using both the Traditional Progressive Rate and the Average Effective Rate (TER) method.

Keywords: Income Tax Article 21, Progressive Rate, Average Effective Rate.

INTRODUCTION

Taxes are the primary source of state revenue that supports our State Budget (APBN). State revenues from the tax sector reached Rp 1,869.23 trillion, out of a total of Rp 2,774.30 trillion in State Revenue and Grants as of December 31, 2023.

Table 1. Tax Revenue Realization in 2023

Uraian	Target APBN 2023 (Triliun)	Target Perpres 75/2023 (Triliun)	1 Januari s.d. 31 Desember 2023			
			Realisasi (Triliun)	Growth '22-'23 (%)	Realisasi thd APBN 2023 (%)	Realisasi thd Perpres 75/2023 (%)
Pajak Penghasilan	935,07	1049,54	1061,82	6,37	113,56	101,17
- Non Migas	873,63	977,89	993,03	7,90	113,67	101,55
- Migas	61,44	71,65	68,79	-11,63	111,95	96,00
PPN & PPnBM	742,95	731,04	764,34	11,16	102,88	104,55
PBB	31,31	26,87	33,33	43,25	106,44	124,03
Pajak Lainnya	8,70	10,79	9,75	26,79	112,02	90,32
Jumlah	1718,03	1818,24	1869,23	8,88	108,80	102,80

Source: APBN Kita Publication, January 2024 Edition

Because state revenues sourced from non-oil and gas income tax are dominated by Corporate Income Tax, Article 21 Income Tax, and Final Income Tax, the government's special attention to these sources of state revenue is one of the government's focuses in making tax-related policies. With the implementation of the Average Effective Rate (TER), it is hoped that the ease in calculating Article 21 Income Tax for Taxpayers who make Article 21 Income Tax deductions can be achieved and it is hoped that in the future it will increase taxpayer compliance in carrying out one of their tax obligations, namely Article 21 Income Tax deductions.

This study focuses on how the implementation of regulations related to TER is expected to facilitate the calculation of Article 21 Income Tax for each tax period (month), but for the annual or real calculation of employee income in 1 tax year there is no change. The calculation of Article 21 Income Tax for each period in the old method calculation is indeed quite complicated, especially if the salary components vary or are not the same for each month, such as the salary components of employees in Higher Education, in this case teachers or lecturers, where each month it is possible to receive other income outside the basic salary such as bonuses, tantiem or performance income, THR, Excess Workload and so on. However, even though it is quite complicated, the calculation of Article 21 Income Tax using the old method is quite close to the accuracy of the calculation because the old calculation method is based on the real calculation of one month which is annualized for regular income and the addition of irregular income and calculates Article 21 Income Tax according to the Article 17 Income Tax rate according to the calculation of Article 21 Income Tax at the end of the year. While the TER method uses an average effective rate so that the rate will not produce a real value but in terms of calculation it really makes it easier for the PPh Article 21 Withholding Agent. Here the researcher wants to see how far the difference that arises from the TER calculation is, whether it is large enough where it will burden employees at the end of the year if there is a large underpayment difference, or vice versa if at the end of the year the potential for a large overpayment can occur because when receiving irregular income that is quite high then the TER rate is also quite high which burdens employees, in this case if there is an overpayment of Article 21 income tax for the 21 income tax withholder will also leave an additional task, namely calculating prepaid taxes on the payroll system for the following month, it could even be possible for the next 2 (two) months.

This research is a case study that will be conducted at the Bahagia Foundation, a corporate taxpayer in Central Java that provides income to individuals for services, work, and activities that are subject to Article 21 Income Tax. The Bahagia Foundation has a total of 485 employees consisting of permanent and non-permanent employees. This number is certainly not a small number in calculating the amount of tax imposed on employees. The convenience of the Average Effective Rate is expected to simplify tax calculations. However, whether the overall implementation of PP 58 of 2023 is truly easier and does not cause new problems in the future deserves to be research material, especially on the deduction of Article 21 income tax in the payroll system.

Literature Review
Traditional Progressive Rates

The government has amended regulations and technical guidelines related to Income Tax several times, resulting in changes to the calculation of Article 21 Income Tax, which must be adjusted to comply with applicable regulations. This began with Regulation of the Director General of Taxes Number PER 16/PJ/2016 concerning Technical Guidelines for the Withholding, Remitting, and Reporting of Article 21 Income Tax and/or Article 26 Income Tax in Connection with Employment, Services, and Activities of Individuals. This regulation contains several technical guidelines for calculating Article 21 Income Tax.

Average Effective Rate (TER)

Government Regulation of the Republic of Indonesia Number 58 of 2023 regulates the Average Effective Rate (TER) as the basis for calculating Income Tax Article 21, replacing the previous regulation. This regulation came into effect on January 1, 2024, and aims to simplify tax calculations. This regulatory change will certainly lead to changes in tax calculations. In Government Regulation Number 58 of 2023, the Average Effective Tariff (TER) is divided into two groups: Monthly TER and Daily TER. The use of TER is mandatory, not optional, and is carried out in accordance with applicable regulations.

Monthly Effective Rate

This rate is categorized based on the amount of Non-Taxable Income (PTKP) according to the taxpayer's marital status and number of dependents at the beginning of the tax year. The Monthly TER is divided into three categories: Category A, Category B, and Category C.

- The Monthly Effective Rate for Category A applies to individual taxpayers with PTKP statuses TK/0, TK/1, and K/0.
- The Monthly Effective Rate for Category B applies to individual taxpayers with PTKP statuses TK/2, TK/3, K/1, and K/2.
- The Monthly Effective Rate for Category C applies to individual taxpayers with PTKP status K/3.

Efficient Tax Administration Theory

Shagari & Saad (2020) stated that tax revenues in developing countries are mostly derived from corporate income tax, compared to personal income tax. Therefore, it is crucial that tax systems and tax policies are properly designed and continuously monitored so that governments can optimize tax revenues. Efficient tax administration reduces costs while providing better services to the public (OECD, 2011). Good tax administration is a prerequisite for ensuring high compliance and managing tax policies effectively and efficiently. Some factors that hinder tax administration include the inability to prioritize efforts by some tax agencies, poor administrative efficiency, failure to file tax returns, misreporting of income or allowable deductions from taxable income (Serkan, Tamer, Yuzba & Mohdali, 2016); Stephen, Ayodotun, Iyoha, Charles & Deniel, 2017; Shagari & Saad, 2020). An overloaded tax system with numerous taxes, many of which overlap, results in poor or inefficient tax administration. Tax revenue can be increased by establishing an effective tax administration. Efficient tax administration requires tax policy and administration reform, modern and efficient tax processes, and competent staff. Effective tax administration must take into account the relationship between employees, taxpayers, the regulatory framework, and the environment and global changes (Shagari & Saad, 2020).

The Efficient Tax Administration Theory focuses on how the tax process can be simplified and made more efficient. Therefore, this study uses this theory to analyse government policies related to TER, which aims to reduce complexity in tax calculations. The TER implementation process at the Bahagia Foundation will be evaluated to determine whether it is in accordance with its objective, namely to make tax administration more efficient. Therefore, this theory is very suitable to be used as a supporting theory for the analysis results related to increasing tax administration efficiency and reducing administrative burdens at the Bahagia Foundation after the implementation of TER.

Tax Planning Theory

Kouroub & Lahsen (2022) argue that tax planning is a series of tax avoidance strategies, with entirely legal activities on one side and more aggressive activities on the other. Thus, tax planning is a broad term encompassing all practices aimed at reducing a company's tax burden, both legal and illegal, ranging from tax optimization to tax avoidance. This concept can encompass both tax optimization and tax management, which relate to the tax consequences of each objective or action undertaken by the company. Therefore, tax planning is considered a series of practices that tend to reduce the present value of tax payments and generally increase the tax rate (Kouroub & Lahsen, 2022). This understanding aligns with tax planning by Pohan (2013), who states that tax planning is the process of organizing the efforts of individual and corporate taxpayers to plan their taxes in such a way as to exploit various loopholes that may be exploited by the company within the scope of tax regulations, so that taxpayers can pay the minimum amount of tax (Rezeki, 2021).

The Tax Planning Theory in this study is used to strengthen the analysis of the impact of TER implementation on tax planning at the Bahagia Foundation. The new regulation in calculating Income Tax Article 21, namely TER, will impact the amount of tax burden borne by the company. Therefore, adjustments to its tax planning strategy are definitely needed, particularly in managing payroll and employee tax obligations. This research is expected to produce outputs in the form of recommendations regarding tax planning strategies that can be implemented by the Bahagia Foundation. Therefore, the Tax Planning Theory in this study will explore how companies can optimize tax burden management with the TER policy.

Previous Research

Nawangsari and Widajantie (2024) conducted a study comparing the calculation of Article 21 Income Tax using the Average Effective Rate (TER) scheme with the old rules for permanent employees who are clients of a Tax Consultant Firm. Nawangsari1 and Widajantie (2024) used a comparative method to analyze the theoretical review of the Article 21 Income Tax calculation method, simulate calculations using both methods, and evaluate their impact. The results of the study indicate that implementing the TER scheme can simplify the process of calculating Article 21 Income Tax and improve tax administration efficiency, although proper socialization and understanding are still needed to optimize tax compliance.

Sari and Suprihandari (2024) also conducted an analysis comparing the Article 21 Income Tax withholding rates at PT Maheswari Daya Gemilang. Research by Sari and Suprihandari (2024) shows that the implementation of the Average Effective Rate (TER) causes an increase in the tax burden borne by employees by 2.5%, resulting in a decrease in take-home pay or net income received by employees. However, the implementation of TER also has a positive impact because its implementation is easier and more efficient because the TER rate system facilitates faster and more accurate tax calculations. Meanwhile, research by Yolanda and Sulistyowati (2024) also analyzed the calculation of Income Tax Article 21 before and after using the effective rate according to PP 58/2023. Yolanda and Sulistyowati (2024) used a qualitative descriptive method by collecting data and information from various sources. The results of Yolanda and Sulistyowati's (2024) research found different results from Sari and Suprihandari's (2024) research, namely that with the implementation of the Average Effective Rate (TER), the monthly tax imposed on individual taxpayers becomes lower.

In line with Yolanda and Sulistyowati (2024), Annisa et al. (2024) in their research also found that the implementation of PP 58 of 2023 on the deduction of Article 21 Income Tax at PT.X had a positive impact. This is evident in the average withholding of Article 21 Income Tax, resulting in an increase in the average income received by employees. Meanwhile, for the company, calculating Article 21 Income Tax for the tax period becomes easier or more concise because it eliminates the need to calculate deductions and VAT for the following year, as well as the tax amount.

RESEARCH METHOD

This research will use a mixed methods approach with a case study of a corporate taxpayer in Central Java.

a. Quantitative Approach: Quantitative analysis is used to measure the effectiveness of payroll management in relation to the use of traditional progressive rates versus TER, which has been in effect since the 2024 tax year.
b. Qualitative Approach: Conducted to gain in-depth insight into the practices and experiences in managing payroll systems with different Income Tax Article 21 rates. This approach is used to explore or uncover the reasons, facts, and stories that occurred in the payroll system before and after the implementation of the Income Tax Article 21 rate changes.

The research was conducted at the Bahagia Foundation, a corporate taxpayer in Central Java with 485 permanent employees. Bahagia Foundation also generates income from services, work, and other activities from individuals, and therefore is subject to withholding of Income Tax.

Data Type

The use of mixed methods analysis to generate data needs is divided into two types;
a. Primary Data: data collected directly from data sources. This includes observations of the work environment at the research location and interviews with informants, both those directly involved in the payroll system (operators or payroll staff and tax staff), and those not directly involved, such as immediate superiors (low-level managers), middle managers (middle managers), and top managers (top managers).
b. Secondary Data: data related to the company's payroll system, such as employee payroll lists, employee tax returns, and payroll standard operating procedures (SOPs).

Data Collection:

Data for analysis was collected through the following methods:
a. **Observation**: Researchers observed the atmosphere and working conditions of the Bahagia Foundation to capture moments and events that could complement and/or enrich the qualitative analysis. This observation is crucial to address the research objectives related to evaluating the implementation of TER in the payroll system and capturing opportunities for tax planning.
b. **Documentation**: Collecting payroll data for both permanent and non-permanent employees and others during 2024. This data will serve as the primary data that will be processed to determine the effectiveness of calculating Article 21 Income Tax with the new rate (TER) compared to the old rate (progressive proportional).

Interviews: Semi-structured interviews were conducted to explore in detail the constraints, problems, challenges, and benefits of both rate systems based on practical experience. The subjectivity of the interviewees will be explored to serve as material for formulating an implementation evaluation and designing a tax planning system for TER implementation.

Data Analysis Techniques:

Payroll data in the form of figures and rates will then be processed using quantitative descriptive methods to determine the effectiveness of the tax calculation and deduction system. Qualitative descriptive analysis methods will also be used on data from interviews and observations. Qualitative analysis is necessary to understand the weaknesses, strengths, threats, and opportunities based on the foundation's practical experience in implementing TER compared to traditional progressive rates. Based on the situational and potential analysis, payroll tax planning can be determined in relation to the implementation of TER.

RESULTS AND DISCUSSION

Tax calculation is calculated using the old method based on PER 16 of 2016 where the calculation of Article 21 Income Tax every month is calculated by calculating the net income of one month which is annualized, reduced by the annual PTKP, subject to the Article 17 Income Tax rate where the Article 21 Income Tax is obtained for 1 (one) year then divided by 12 (twelve) months to obtain the Article 21 Income Tax for 1 (one) month. The following is a table of Gross Income each month from 41 (forty-one) employee samples taken.

From the calculation using the old method, it was found that the average burden of withholding Income Tax Article 21 was for each month, but was large at the end of the year or in December, this was because in December there was irregular income in the form of Holiday Allowances (THR).

From the calculation results of Income Tax Article 21 using TER, it was obtained that in December there were several employees who experienced Overpayments, this could be caused by the Average Effective Rate being an average rate, so it does not show accurate results in calculating Income Tax Article 21, if an employee's Gross Income is at the beginning of a range of a tariff layer, the accumulated calculation in December will experience an Overpayment, but if an employee's Gross Income is at the end of a range of a tariff layer, the accumulated calculation of Income Tax Article 21 at the end of the year will experience an Underpayment. Therefore, when comparing the calculation results between the Old Method and the New Method (TER), the following results will be obtained:

Table 2. 2024 Happy Foundation Employees' Gross Income Table

NO	PTKP	Gross Income	Old Method			New Method		
			JAN-NOV	DES	% DES	JAN-NOV	DES	% DES
1	TK/1	23.533.600	4.492.794	2.116.799	9%	6.771.700	-162.107	-1%
2	K/0	25.685.520	8.702.685	3.194.549	12%	11.974.100	-76.866	0%
3	TK/2	39.613.540	17.400.146	6.875.938	17%	23.840.500	435.584	1%
4	TK/0	20.943.240	6.154.497	2.032.419	10%	7.684.600	502.316	2%
5	K/2	24.816.028	4.641.257	2.079.892	8%	6.087.800	633.349	3%
6	TK/1	20.703.240	4.743.968	1.721.698	8%	6.744.100	-278.434	-1%
7	TK/2	25.544.988	5.589.227	2.523.051	10%	7.967.100	145.178	1%
8	TK/0	26.491.996	7.080.358	2.939.489	11%	9.142.200	877.647	3%
9	TK/2	20.929.975	3.168.616	1.136.672	5%	5.158.400	-853.112	-4%
10	K/0	34.670.602	12.171.949	5.024.467	14%	15.847.500	1.348.916	4%
11	K/2	19.219.825	1.985.818	409.141	2%	1.753.300	641.660	3%
12	TK/2	24.438.238	4.645.118	2.222.501	9%	6.985.500	-117.881	0%
13	TK/0	22.194.617	4.215.513	1.743.010	8%	5.087.800	870.723	4%
14	K/2	20.886.588	2.338.249	529.136	3%	2.558.000	309.385	1%
15	TK/0	19.905.280	2.893.800	1.240.773	6%	3.637.500	497.072	2%
16	K/2	23.881.792	3.576.232	1.546.168	6%	4.354.700	767.700	3%
17	TK/0	15.866.360	1.861.519	346.522	2%	1.764.500	443.541	3%
18	TK/0	12.797.987	900.684	234.330	2%	946.500	188.515	1%
19	TK/0	25.031.978	7.208.677	2.623.379	10%	8.338.400	1.493.656	6%
20	TK/2	38.318.150	15.637.136	6.245.731	16%	20.941.700	941.167	2%
21	TK/0	20.547.991	3.265.726	1.412.482	7%	3.906.000	772.208	4%
22	TK/0	26.745.070	8.548.297	3.112.427	12%	9.911.300	1.749.424	7%
23	K/2	23.732.659	4.698.636	1.852.286	8%	5.501.200	1.049.722	4%
24	TK/0	15.651.573	1.878.121	328.493	2%	1.659.400	547.214	3%
25	TK/0	16.328.320	1.837.022	365.887	2%	1.692.400	510.509	3%
26	TK/0	13.778.760	1.194.657	279.180	2%	1.229.400	244.437	2%
27	TK/1	18.620.852	2.214.365	454.631	2%	2.455.700	213.296	1%
28	TK/1	21.502.640	3.479.067	1.726.398	8%	5.514.600	-309.134	-1%
29	TK/2	25.773.240	5.674.072	2.682.669	10%	8.817.100	-460.359	-2%
30	TK/0	38.072.040	10.228.832	5.194.150	14%	12.838.200	2.584.782	7%
31	K/1	44.120.495	18.433.860	7.288.658	17%	22.496.400	3.226.118	7%
32	TK/2	18.083.947	1.434.561	406.311	2%	1.700.400	140.472	1%
33	TK/2	18.268.336	1.909.419	407.612	2%	2.122.700	194.330	1%
34	TK/1	24.458.920	4.175.033	2.121.832	9%	5.716.200	580.666	2%
35	K/0	14.529.440	1.133.015	284.827	2%	1.279.700	138.142	1%
36	TK/0	11.611.083	607.377	180.665	2%	650.000	138.042	1%
37	K/3	43.206.940	16.827.565	6.648.289	15%	19.886.600	3.589.254	8%
38	K/2	30.350.782	8.046.317	3.578.896	12%	10.857.100	768.113	3%
39	K/2	29.305.571	7.708.477	3.334.491	11%	10.279.900	763.068	3%
40	TK/0	29.834.075	6.097.400	3.212.728	11%	7.401.600	1.908.528	6%
41	TK/0	30.939.665	10.673.533	4.157.297	13%	13.063.800	1.767.031	6%

Source: Bahagia Foundation, 2024

From the comparison table above, the average percentage of Article 21 Income Tax burden on Employee Income in December is smaller if using the Average Effective Rate (TER). In the calculation process, using TER makes it easier to calculate the amount of Article 21 Income Tax, but it will be a little more difficult if there is irregular income received in certain months which results in changes in the amount of the rate charged on income in that month. The Bahagia Foundation is aware of this so that in the calculation process, irregular income is taxed based on the average Article 17 rate layer of the employee concerned at the end of the tax year, but the temporary calculation is only done internally, for reporting, the Bahagia Foundation reports all irregular income in December with appropriate rate adjustments according to the calculation of Article 21 Income Tax in real terms or total income with the real tax payable, this information was obtained based on the results of interviews with the Treasurer who handles the calculation of Article 21 Income Tax on a monthly basis.

The results of this study are generally consistent with previous studies and the results of two umbrella studies under this research. Nawangsari and Widajantie (2024) conducted a study comparing the calculation of Income Tax 21 using the Average Effective Rate (TER) scheme with the old rules for permanent employees who are clients of a Tax Consultant Firm. Nawangsari and Widajantie (2024) used a comparative method to analyze the theoretical review of the Income Tax 21 calculation method, simulate calculations using both methods, and evaluate their impact. The results of this study indicate that the implementation of the TER scheme can simplify the process of calculating Income Tax 21 and improve the efficiency of tax administration, although proper socialization and understanding are still needed to optimize tax compliance. Sari and Suprihandari (2024) also conducted an analysis comparing Article 21 Income Tax withholding rates at PT Maheswari Daya Gemilang. Their research showed that the implementation of the Average Effective Rate (TER) resulted in a 2.5% increase in employee tax burden, resulting in a decrease in take-home pay or net income received by employees. However, the implementation of TER also had a positive impact because its implementation was easier and more efficient because the TER rate system facilitated faster and more accurate tax calculations. Meanwhile, Yolanda and Sulistyowati's (2024) research also analyzed the calculation of Article 21 Income Tax before and after using the effective rate according to PP 58/2023. Yolanda and Sulistyowati (2024) used a qualitative descriptive method by collecting data and information from various sources. The research results of Yolanda and Sulistyowati (2024) found different research results from Sari and Suprihandari (2024), namely that by implementing the Average Effective Rate (TER), the monthly tax imposed on individual taxpayers becomes lower.

In line with Yolanda and Sulistyowati (2024), Annisa et al. (2024) in their research also found that the implementation of PP 58 of 2023 on the deduction of Article 21 Income Tax at PT.X had a positive impact. This is evident in the average withholding of Article 21 Income Tax, resulting in an increase in the average income received by employees. Meanwhile, for the company, calculating Article 21 Income Tax for the tax period becomes easier or more concise because it eliminates the need to calculate deductions and VAT for the following year, as well as the tax amount.

Critical Review

The Indonesian government implemented an average effective rate (TER) in calculating Income Tax Article 21 (Income Tax on employment income) to simplify and streamline tax calculations, particularly for employers (companies) in calculating and withholding employee Income Tax Article 21. This change was expected to have a positive impact on Indonesia's tax administration system. However, implementing the TER for calculating Income Tax Article 21 has proven to be less straightforward than expected, particularly for volatile income such as bonuses, holiday allowances, or gifts. This is the situation experienced by the Bahagia Foundation.

The calculation of Article 21 Income Tax on employee income at the Bahagia Foundation before and after the TER implementation yields approximately the same value. However, in terms of calculation systematics, payroll employees at the Bahagia Foundation find it easier to use the old calculation scheme. This is because the Income Tax rate used is fixed, independent of the amount of gross income earned. Thus, payroll employees only need to enter the figures according to the calculation formula. Meanwhile, the rate used in TER calculations can change depending on the gross income received. This means that calculations must always be carried out by adjusting the gross income value. Furthermore, the Income Tax rate under the TER scheme must be adjusted to the PTKP of the income recipient. Even though the gross income received is the same, the TER rate used can differ if the PTKP of the income recipient is also different.

Evaluation

Increased discoverability of research and high-quality peer review are ensured by online links to the sources cited. In order to allow us to create links to abstracting and indexing services, please ensure that data provided in the references are correct. Please note that incorrect surnames, journal/book titles, publication year and pagination may prevent link creation.

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References to published literatures should be quoted in the text in numerical order. Numerical citation should be typed on the line, not as a superscript, and enclosed in square bracket, [1]. The references should be listed together at the end of the text in consecutive order, with enough information to allow readers to find the cited item. Use of DOI is highly encouraged.

1. TER Effectiveness
   In the final results, the calculation of Article 21 Income Tax before and after the implementation of TER at the Bahagia Foundation showed more or less the same results. This indicates that the use of TER does not significantly differ in the amount of tax payable by employees. However, unfortunately, the expected benefits of TER implementation, namely tax administrative efficiency, were not felt by implementers in the field.

2. TER Operational Complexity
   One of the challenges experienced by payroll staff is that the TER system is more complex than the previous method. In the previous method, the Income Tax rate was fixed and could be applied directly through a formula, without requiring adjustments to the gross income each month. In contrast, TER requires rate adjustments based on monthly gross income and consideration of PTKP status, which varies among individuals. This creates a higher level of complexity, especially when the number of employees is large and gross income fluctuates monthly.

3. Implications for Administrative Efficiency
   Although TER is intended to simplify processes, in the case of the Bahagia Foundation, the system is actually perceived as being more inefficient. This indicates a gap between policy objectives and technical implementation in the field. Reliance on a changing tariff table and the need for manual adjustments to PTKP status adds to the administrative burden and increases the potential for data input errors.

4. Dependence on Systems and Human Resources
   Using the TER scheme requires human resources with a deep understanding of technical details and high accuracy in calculations. Without the support of an information technology system or payroll application, the use of TER can lead to decreased work efficiency.

Based on the evaluation results above, here are some recommendations that the Bahagia Foundation can implement:

1. Re-evaluate Internal Needs and Capabilities
   The Bahagia Foundation should conduct an internal evaluation of the number of employees and their income variations. This will relate to the ability of payroll staff to understand and implement TER. If the old method is deemed more administratively efficient and still complies with tax regulations, then there is no absolute obligation to implement TER. The Bahagia Foundation may choose to continue using the normal method (progressive rate) as stipulated in the regulations.

2. Use a Payroll Application or Software
   To reduce the manual complexity of using TER, the Bahagia Foundation is recommended to use a payroll application integrated with Income Tax Article 21 and TER features. This system is expected to automatically adjust TER rates based on gross income and PTKP status, thereby reducing manual workload and the risk of errors.
3. Improve Payroll Human Resources Capacity
   The Bahagia Foundation may provide training or workshops for payroll staff on understanding the TER concept, the use of tax calculation tools (manual or digital), and applicable tax regulations. With increased capacity, payroll staff will be more comfortable and confident in using any scheme, including TER.
4. Create Internal Guidelines or Payroll SOPs
   The Bahagia Foundation can develop Standard Operating Procedures (SOPs) or internal technical guidelines for calculating Article 21 Income Tax, using both TER and the progressive method. This aims to provide consistent guidance for payroll staff, ensuring consistent monthly calculations and reducing the risk of administrative errors.

CONCLUSION

Comparison of the calculation of Income Tax Article 21 for Foundation Bahagia employees using the Old Traditional Progressive Rate Method compared to using the New Method of Average Effective Rate (TER) from a calculation perspective, it actually does not show a significant difference in each month's average, the difference between Income Tax Article 21 which still has to be paid in December is both quite large in December, considering that Foundation Bahagia in distributing THR always coincides with the month of December, so the use of the Old Method and the New Method does not show a significant difference.

In terms of ease of management, the TER Scheme can simplify the Income Tax Article 21 calculation process and increase the efficiency of tax administration. However, the implementation at the Bahagia Foundation is not easy because in some tax periods employees receive different irregular income, so changes in the TER rate range will also change in each period, so there are advantages and disadvantages to each method, for the Old Method the calculation seems more difficult because it is more detailed but the final results will show the accuracy of the tax calculation, while for the New Method it will make the calculation easier but the determination of the rate can also change for each employee each month.

The Bahagia Foundation has used the New Method with Average Effective Rates (TER) in calculating Income Tax Article 21 on employee salaries, however in practice its implementation in reporting is not in accordance with the time of receipt in order to facilitate the determination of tax rates on income received irregularly.

The Bahagia Foundation needs to consider investing in a payroll system or application that can calculate Income Tax Article 21 based on the TER scheme automatically, making it easier to calculate Income Tax Article 21 every month by taking into account the characteristics of employee receipts which are quite fluctuating each month.

The government and the Directorate General of Taxes (DGT) need to pay attention to feedback from implementers in the field and perhaps provide application support or additional technical training, especially to accommodate taxpayers who receive irregular income which results in changes in rates to ensure that the TER scheme really makes it easier, not more difficult for taxpayers, in calculating their taxes.

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APPENDIX

Table 2. 2024 Happy Foundation Employees' Gross Income Table

NO	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
						Gross Income						
1	11.766.800	11.766.800	11.766.800	11.766.800	11.766.800	11.766.800	11.766.800	11.766.800	11.766.800	11.766.800	11.766.800	23.533.600
2	12.842.760	15.817.760	12.842.760	12.842.760	12.842.760	15.357.760	12.842.760	18.317.760	12.807.760	12.807.760	23.467.760	25.685.520
3	14.386.770	20.371.770	14.861.770	30.171.770	19.601.770	25.621.770	19.636.770	24.311.770	20.146.770	20.636.770	26.796.770	39.613.540
4	10.486.620	15.161.620	10.486.620	10.486.620	10.486.620	17.286.620	10.486.620	14.736.620	10.486.620	10.486.620	16.436.620	20.943.240
5	12.423.014	12.423.014	13.063.014	12.423.014	12.423.014	12.423.014	12.423.014	12.423.014	13.123.014	12.363.014	12.423.014	24.816.028
6	10.246.620	14.646.620	10.366.620	10.276.620	10.336.620	13.616.620	10.396.620	14.891.620	10.216.620	12.016.620	13.281.620	20.703.240
7	12.775.040	12.775.040	12.775.040	12.775.040	12.775.040	12.974.246	12.974.246	12.974.246	13.446.320	12.746.320	12.716.320	25.544.988
8	13.122.422	13.227.422	13.157.422	13.192.422	13.052.422	13.227.422	13.192.422	13.227.422	13.192.422	13.052.422	13.227.422	26.491.996
9	10.301.600	10.301.600	10.361.600	10.331.600	10.331.600	13.276.600	10.331.600	10.331.600	10.241.600	10.740.440	13.446.020	20.929.975
10	17.187.942	17.187.942	17.187.942	17.187.942	17.187.942	17.187.942	17.117.942	17.257.942	17.187.942	17.659.490	17.423.716	34.670.602
11	9.617.580	9.587.580	9.617.580	9.587.580	9.587.580	9.557.580	9.617.580	9.587.580	9.587.580	9.587.580	9.617.580	19.219.825
12	12.254.119	12.184.119	12.254.119	12.254.119	12.254.119	12.254.119	12.079.119	12.184.119	12.254.119	12.254.119	12.149.119	24.438.238
13	10.989.100	10.989.100	10.989.100	10.989.100	10.989.100	10.989.100	10.989.100	10.989.100	10.989.100	11.174.600	11.174.600	22.194.617
14	10.299.712	10.179.712	10.209.712	10.239.712	10.269.712	10.209.712	10.329.712	10.299.712	10.299.712	10.524.424	10.494.424	20.886.588
15	9.892.640	9.922.640	10.622.640	9.922.640	9.922.640	9.922.640	9.922.640	9.952.640	10.592.640	9.952.640	9.892.640	19.905.280
16	10.171.281	10.221.281	12.696.281	11.496.281	11.496.281	11.446.281	11.471.281	12.149.740	11.697.434	12.322.434	12.347.434	23.881.792
17	7.983.180	7.983.180	9.108.180	7.983.180	8.008.180	7.983.180	7.983.180	7.958.180	8.908.180	7.983.180	7.883.180	15.866.360
18	6.297.680	6.272.680	6.297.680	6.297.680	6.297.680	6.297.680	6.272.680	6.505.640	6.364.160	6.389.160	6.339.160	12.797.987
19	12.315.120	12.315.120	12.375.120	12.345.120	12.553.060	12.523.060	12.523.060	18.503.060	12.553.060	12.523.060	13.953.060	25.031.978
20	19.051.125	19.051.125	19.051.125	19.051.125	19.051.125	21.734.459	19.051.125	23.834.459	19.051.125	19.236.182	23.336.182	38.318.150
21	10.041.746	10.101.746	9.981.746	10.191.746	10.101.746	11.091.746	10.071.746	10.681.746	10.101.746	10.131.746	11.121.746	20.547.991
22	12.605.320	12.575.320	12.605.320	12.605.320	12.605.320	17.783.653	12.335.320	14.804.613	12.740.800	15.490.800	18.785.800	26.745.070
23	11.758.799	11.758.799	11.758.799	11.758.799	11.758.799	13.603.799	11.758.799	15.383.799	11.758.799	12.102.897	13.680.848	23.732.659
24	8.667.896	8.717.896	8.717.896	8.717.896	8.717.896	8.717.896	8.742.896	7.260.982	7.260.982	7.310.982	7.260.982	15.651.573
25	8.064.160	8.114.160	8.089.160	8.039.160	8.114.160	8.139.160	8.114.160	8.064.160	8.139.160	8.139.160	8.139.160	16.328.320
26	6.889.380	6.889.380	6.889.380	6.889.380	6.889.380	6.889.380	6.889.380	6.889.380	6.889.380	6.889.380	6.864.380	13.778.760
27	9.280.426	9.310.426	9.310.426	9.310.426	9.310.426	9.310.426	9.280.426	9.310.426	9.280.426	9.310.426	9.310.426	18.620.852
28	10.796.320	10.736.320	10.796.320	10.736.320	11.936.320	10.736.320	10.736.320	10.766.320	10.736.320	10.706.320	12.736.320	21.502.640
29	12.766.620	12.676.620	12.886.620	12.856.620	13.326.620	12.736.620	13.636.620	13.586.620	12.886.620	12.886.620	12.886.620	25.773.240
30	14.961.020	15.021.020	15.051.020	15.051.020	15.021.020	17.491.020	16.551.020	15.021.020	15.051.020	15.021.020	15.051.020	38.072.040
31	21.441.600	21.793.560	21.617.580	21.617.580	21.617.580	22.892.580	21.617.580	21.617.580	21.617.580	22.817.580	23.367.580	44.120.495

NO	Gross Income											
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
32	8.233.640	8.233.640	8.233.640	8.233.640	8.233.640	7.983.640	8.033.640	7.908.640	8.183.640	8.183.640	8.583.640	18.083.947
33	9.059.168	9.059.168	9.084.168	9.134.168	9.134.168	9.059.168	9.059.168	9.059.168	9.034.168	9.084.168	9.109.168	18.268.336
34	11.041.960	11.041.960	11.041.960	11.816.960	11.941.960	11.891.960	12.516.960	11.266.960	11.016.960	11.041.960	11.016.960	24.458.920
35	7.164.720	7.239.720	7.239.720	7.264.720	7.189.720	7.114.720	7.239.720	7.239.720	7.214.720	7.289.720	7.264.720	14.529.440
36	5.789.380	5.764.380	5.764.380	5.739.380	5.764.380	5.739.380	5.764.380	5.789.380	5.764.380	5.789.380	5.764.380	11.611.083
37	21.445.200	21.445.200	21.445.200	21.410.200	21.445.200	21.445.200	21.445.200	21.892.080	21.668.640	21.668.640	21.668.640	43.206.940
38	14.818.217	16.507.970	15.043.094	14.493.094	16.118.094	14.493.094	14.493.094	14.493.094	14.493.094	15.693.094	14.493.094	30.350.782
39	14.308.648	14.308.648	17.061.748	14.583.958	14.583.958	14.583.958	14.583.958	14.583.958	14.583.958	14.583.958	14.513.958	29.305.571
40	11.949.145	12.437.717	11.919.145	11.889.145	11.919.145	12.344.145	13.714.145	12.116.645	11.769.145	13.424.145	12.769.145	29.834.075
41	14.984.730	14.984.730	14.914.730	15.379.250	15.181.990	16.881.990	16.911.990	15.684.490	14.936.990	16.531.990	16.006.990	30.939.665

Source: Bahagia Foundation, 2024

Table 3. Article 21 Income Tax for Bahagia Foundation Employees in 2024 Old Method

NO	Income Tax Article 21											
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	436.922	405.647	405.647	405.572	405.572	405.572	405.572	405.572	405.572	405.572	405.572	2.116.799
2	573.097	929.332	535.267	535.117	535.117	864.982	535.117	1.248.712	530.182	530.182	1.885.582	3.194.549
3	724.875	1.450.140	745.305	2.601.210	1.344.900	2.087.040	1.349.670	1.949.985	1.418.510	1.485.395	2.243.120	6.875.938
4	325.385	903.470	309.405	309.390	309.390	1.171.740	309.390	843.105	309.390	309.390	1.054.440	2.032.419
5	426.407	408.617	478.753	407.053	407.053	407.053	407.053	407.053	486.748	398.413	407.053	2.079.892
6	247.398	774.440	245.107	240.752	243.647	651.405	246.542	807.525	237.857	445.125	604.170	1.721.698
7	522.489	499.164	498.179	498.104	498.104	505.725	505.725	505.725	572.276	494.006	489.731	2.523.051
8	658.261	649.876	640.006	644.611	624.871	649.546	644.611	649.546	644.611	624.871	649.546	2.939.489
9	232.634	223.909	226.804	225.339	225.339	549.007	225.339	225.339	220.769	241.921	572.216	1.136.672
10	1.127.313	1.094.823	1.094.823	1.094.673	1.094.673	1.094.673	1.085.013	1.104.333	1.094.673	1.159.750	1.127.204	5.024.467
11	181.587	180.447	181.575	180.090	180.090	178.615	181.570	180.090	180.090	180.090	181.570	409.141
12	456.192	415.167	425.142	425.067	425.067	425.067	400.122	415.092	424.391	424.391	409.421	2.222.501
13	391.717	377.137	377.137	377.092	377.092	377.092	377.092	377.092	377.092	403.807	403.163	1.743.010
14	214.003	206.858	208.328	209.788	211.258	208.318	214.198	212.728	212.728	220.878	219.168	529.136
15	250.476	247.314	334.596	247.109	247.109	247.109	247.109	248.564	330.201	248.564	245.654	1.240.773
16	209.244	210.474	454.943	300.458	300.458	293.183	296.813	376.171	329.716	401.041	403.733	1.546.168
17	160.979	160.699	214.724	160.744	161.969	160.744	160.744	159.514	204.974	160.744	155.687	346.522
18	81.154	78.994	80.229	80.229	80.229	80.229	78.994	90.497	83.376	84.611	82.141	234.330
19	560.785	547.765	556.315	551.965	580.952	576.677	576.677	1.341.692	580.952	576.677	758.222	2.623.379
20	1.324.001	1.275.881	1.275.881	1.275.746	1.275.746	1.642.021	1.275.746	1.891.636	1.275.746	1.300.999	1.823.735	6.245.731
21	270.405	266.610	249.717	279.795	266.700	392.820	262.335	342.435	266.700	271.065	397.140	1.412.482
22	598.246	585.856	590.131	590.071	590.071	1.244.376	550.966	856.035	608.743	951.763	1.382.038	3.112.427
23	348.829	340.819	340.242	340.197	340.197	565.527	340.197	794.952	340.197	370.962	576.515	1.852.286
24	193.137	196.362	196.362	196.357	196.357	196.357	197.582	125.786	125.786	128.251	125.786	328.493

NO	Income Tax Article 21											
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
25	165.283	167.718	166.165	163.700	167.385	168.615	167.385	164.930	168.615	168.615	168.615	365.887
26	109.457	108.647	108.647	108.642	108.642	108.642	108.642	108.642	108.642	108.642	107.412	279.180
27	201.972	201.517	201.517	201.537	201.537	201.537	200.067	201.537	200.067	201.537	201.537	454.631
28	313.175	276.080	284.720	275.630	428.975	275.630	275.630	279.950	275.630	271.310	522.335	1.726.398
29	521.300	462.455	491.075	487.835	554.105	491.525	597.815	590.765	492.065	492.065	493.070	2.682.669
30	896.456	882.221	885.405	885.225	881.040	1.197.840	1.068.120	881.040	885.225	881.040	885.225	5.194.150
31	1.625.554	1.645.558	1.620.791	1.620.656	1.620.656	1.794.686	1.620.656	1.620.656	1.620.656	1.784.456	1.859.531	7.288.658
32	134.773	132.838	132.535	132.525	132.525	120.245	122.700	116.560	130.070	130.070	149.720	406.311
33	174.363	172.558	173.783	176.223	176.223	172.548	172.254	172.254	171.029	173.479	174.704	407.612
34	352.742	331.112	329.667	422.397	440.202	433.077	522.147	362.022	326.022	329.622	326.022	2.121.832
35	101.706	103.901	103.599	104.824	101.129	97.434	103.594	103.594	102.359	106.054	104.824	284.827
36	57.067	55.732	55.732	53.617	54.857	53.617	54.857	56.092	54.857	56.092	54.857	180.665
37	1.529.700	1.519.185	1.519.185	1.513.500	1.518.330	1.518.330	1.518.330	1.545.807	1.548.401	1.548.401	1.548.401	6.648.289
38	734.560	921.498	740.381	662.756	866.321	662.756	662.756	662.756	662.756	807.026	662.756	3.578.896
39	669.925	638.350	998.949	676.390	676.390	676.390	676.390	676.390	676.390	676.390	666.520	3.334.491
40	512.445	563.890	489.990	485.685	489.960	550.515	724.020	518.100	468.585	683.130	611.085	3.212.728
41	900.864	881.094	869.712	934.455	906.936	1.117.596	1.121.736	977.046	872.766	1.069.296	1.022.031	4.157.297

Source: Bahagia Foundation, 2024

Table 4. Article 21 Income Tax for Bahagia Foundation Employees in 2024 TER Method

NO	PTKP	Income Tax for Bahagia Foundation Employees in 2024 TER Method											
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DES
1	TK/1	425.700	634.200	634.200	634.700	634.700	634.700	634.700	634.700	634.700	634.700	634.700	-162.107
2	K/0	585.900	1.186.000	838.100	839.100	839.100	1.155.000	839.100	1.556.800	837.000	837.000	2.461.000	-76.866
3	TK/2	764.500	1.914.400	1.103.300	4.040.600	1.846.000	2.918.400	1.849.200	2.522.100	1.895.100	1.939.200	3.047.700	435.584
4	TK/0	294.500	1.115.600	394.200	394.300	394.300	1.445.300	394.300	1.086.200	394.300	394.300	1.377.300	502.316
5	K/2	413.400	532.000	696.900	534.900	534.900	534.900	534.900	534.900	703.600	532.500	534.900	633.349
6	TK/1	234.100	1.085.800	393.100	390.200	392.300	869.200	394.400	1.103.400	388.100	644.400	849.100	-278.434
7	TK/2	526.400	681.900	681.900	682.400	682.400	830.800	830.800	830.800	859.200	681.000	679.500	145.178
8	TK/0	686.100	847.000	842.800	847.100	838.700	849.200	847.100	849.200	847.100	838.700	849.200	877.647
9	TK/2	218.500	393.000	395.100	394.400	394.400	852.800	394.400	394.400	391.300	467.100	863.000	-853.112
10	K/0	1.237.900	1.454.500	1.454.500	1.455.500	1.455.500	1.455.500	1.449.900	1.461.100	1.455.500	1.493.200	1.474.400	1.348.916
11	K/2	165.800	158.600	159.000	158.700	158.700	158.200	159.100	158.700	158.700	158.700	159.100	641.660
12	TK/2	448.400	651.900	655.400	655.900	655.900	655.900	647.200	652.400	655.900	655.900	650.700	-117.881
13	TK/0	372.600	469.800	469.800	470.100	470.100	470.100	470.100	470.100	470.100	477.500	477.500	870.723
14	K/2	198.900	221.800	222.400	223.200	223.800	222.600	225.000	224.400	224.400	286.100	285.400	309.385
15	TK/0	237.200	324.100	402.600	324.400	324.400	324.400	324.400	325.300	401.900	325.300	323.500	497.072
16	K/2	193.900	219.300	537.500	367.400	367.400	365.900	366.700	516.100	373.500	523.000	524.000	767.700
17	TK/0	148.400	154.000	198.500	153.100	153.600	153.100	153.100	152.700	193.500	153.100	151.400	443.541

NO	PTKP	Income Tax for Bahagia Foundation Employees in 2024 TER Method											
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DES
18	TK/0	68.800	87.000	87.300	87.300	87.300	87.300	87.000	89.900	88.200	88.500	87.900	188.515
19	TK/0	571.500	658.300	661.300	660.300	670.700	669.200	669.200	1.549.100	670.700	669.200	888.900	1.493.656
20	TK/2	1.469.400	1.790.200	1.790.200	1.791.100	1.791.100	2.032.600	1.791.100	2.468.500	1.791.100	1.807.800	2.418.600	941.167
21	TK/0	244.000	329.300	325.700	331.400	328.700	477.900	327.800	403.800	328.700	329.600	479.100	772.208
22	TK/0	615.500	668.100	669.600	670.000	670.000	1.486.300	656.500	1.092.000	676.800	1.140.000	1.566.500	1.749.424
23	K/2	322.100	375.500	375.500	375.800	375.800	718.600	375.800	969.100	375.800	514.800	722.400	1.049.722
24	TK/0	180.400	165.900	165.900	166.000	166.000	166.000	166.500	120.500	120.500	121.200	120.500	547.214
25	TK/0	152.700	154.000	153.500	152.800	154.100	154.500	154.100	153.200	154.500	154.500	154.500	510.509
26	TK/0	97.000	113.200	113.200	113.300	113.300	113.300	113.300	113.300	113.300	113.300	112.900	244.437
27	TK/1	188.100	227.200	227.200	226.800	226.800	226.800	226.200	226.800	226.200	226.800	226.800	213.296
28	TK/1	280.200	467.500	469.900	470.500	648.200	470.500	470.500	471.700	470.500	469.300	825.800	-309.134
29	TK/2	525.000	827.300	839.900	831.500	859.700	686.900	878.300	875.300	833.300	833.300	826.600	-460.359
30	TK/0	966.400	1.121.300	1.123.400	1.124.600	1.122.500	1.480.500	1.405.300	1.122.500	1.124.600	1.122.500	1.124.600	2.584.782
31	K/1	1.824.100	2.042.700	2.026.900	2.027.800	2.027.800	2.142.600	2.027.800	2.027.800	2.027.800	2.135.800	2.185.300	3.226.118
32	TK/2	120.100	158.800	158.800	159.000	159.000	154.600	155.500	153.300	158.100	158.100	165.100	140.472
33	TK/2	159.600	195.700	196.200	197.400	197.400	195.900	195.900	195.900	195.400	196.400	196.900	194.330
34	TK/1	326.700	470.900	470.900	627.700	634.000	631.500	662.700	480.200	470.200	471.200	470.200	580.666
35	K/0	88.100	119.200	119.200	119.700	118.600	117.500	119.300	119.300	119.000	120.100	119.700	138.142
36	TK/0	44.800	46.500	46.500	63.800	64.000	63.800	64.000	64.300	64.000	64.300	64.000	138.042
37	K/3	1.711.400	1.781.500	1.781.500	1.784.400	1.787.200	1.787.200	1.787.200	2.050.900	1.805.100	1.805.100	1.805.100	3.589.254
38	K/2	775.900	1.219.400	957.300	924.800	1.192.700	924.800	924.800	924.800	924.800	1.163.000	924.800	768.113
39	K/2	699.800	910.300	1.254.800	927.400	927.400	927.400	927.400	927.400	927.400	927.400	923.200	763.068
40	TK/0	514.600	660.200	634.300	633.000	634.500	655.800	869.100	644.400	627.000	851.700	677.000	1.908.528
41	TK/0	971.500	1.103.300	1.098.400	1.131.300	1.117.500	1.413.100	1.415.500	1.152.600	1.100.300	1.385.100	1.175.200	1.767.031

Source: Bahagia Foundation, 2024