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USING INCOME TAX INCENTIVES ARTICLE 21 BORNE BY THE GOVERNMENT ON COMPANIES IMPACTED BY COVID-19

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Abstract

This research is about the use of incentives provided by the government during the Covid-19 pandemic to companies that are included in the Classification of Business Fields to get relief from Income Tax article 21 borne by the government (DTP). The purpose of this study is to find out whether PT HSK is included in the Classification of Business Fields as stipulated and how to calculate Income Tax article 21 during the pandemic period, as well as reporting. From the results of the study, it can be concluded that the company is one that is included in the Classification of Business Fields and is entitled to the Income Tax Article 21DTP tax incentive, besides that it can also be concluded that the company has carried out calculations, reporting SPT Period Income Tax Article 21 and Realization Reports during the Covid-19 pandemic in accordance with Minister of Finance Regulation Number 23 of 2020 for the period April to June 2020 and Minister of Finance Regulation Number 86 of 2020 for the period until December 2020.

Keywords: *Income Tax Article 21, Classification of Business Fields (KLU), PMK Number 23/2020, PMK Number 86/2020*

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INTRODUCTION

The general understanding of taxes is the contribution of the people to the state treasury based on the law so that it can be imposed by not getting direct service reply (Setiyani et al., 2018). While for corporate taxes is a burden that will reduce revenue, so the company must take it carefully.

In 2020, Covid-19 is a very big concern for the Indonesian nation. Many losses incurred during this pandemic that impacted the Indonesian economy (Yamali & Putri, 2020). This is indicated from production activity stopped, people's purchasing power decreased, the fall of the stock exchange that led to uncertainty (Pakpahan, 2020). At that time the economy of various sectors experienced a significant decline. Small traders such as MSMEs to large companies are also out of business due to the Covid-19 pandemic. Many companies are laying off their employees, resulting in more and more unemployment. Even companies that can be said to be safe find it difficult. The impact of the pandemic on MSMEs is a decrease in performance in terms of consumption and purchasing power of the community (Nugraheni et al., 2020). Whereas MSMEs are the backbone in maintaining economic stability in Indonesia. MSMEs have an important role in indonesia's economic development and growth, namely for

the expansion of employment and employment opportunities. Since the Covid-19 pandemic hit, it has decreased (Wang et al., 2021).

Economic conditions like this should not be silenced, the government must issue a policy. The long-term strategy is aimed at ensuring that in the future MSMEs will survive to become major players in the economy after the Covid-19 pandemic (Sugiri, 2020). The Ministry of Cooperatives and SMEs has opened a service that is 1500 587 which is intended as a place of complaint for MSMEs and SMEs whose businesses are affected by the Covid-19 pandemic (Soetjipto, 2020).

In taxation, the government issued one policy, one of the policies of tax relaxation as a result of the coronavirus pandemic that will have a certain impact. Tax revenues fell due to weakened economic conditions, support for tax incentives and decreased income tax rates (Aulawi, 2020). The government provides a 6-month income tax relaxation policy for companies whose criteria have been determined based on the Business Field Group (KLU) of 846 (Hafidiah & Sumartaya, 2021).

One of the incentives provided is the Income Tax incentive Income Tax Article 21. Article 21 Income Tax income tax is income tax in connection with work, services, and activities carried out by the Personal Taxpayer, namely taxes on income in the form of salaries, honorariums, benefits, and other payments of any name and form in connection with work or employment. The government is committed to maintaining fiscal sustainability in 2020, where the realization of the state budget deficit until March 2020 reaches zero. In order to support the economy, the government has issued PMK-23/2020 and PMK 28/2020 which regulate the relaxation of taxation (Rohman, 2021).

In order to increase energy efficiency and time to support the provisions of PMK above must be developed a reporting system. The Directorate General of Taxation has developed a reporting system for the utilization of tax incentives for taxpayers, which facilitates reporting (Sirait et al., 2021). In this provision is regulated regarding the obligations of the company as an employer. Employers who fall under the criteria, must submit the Income Tax DTP Realization Report Article 21 using the form under annex E PMK 44/2020 (Ambarwati et al., 2021).

The treatment of incentives from the above types of taxes does have different rules, because it is adjusted to the needs that should be received by taxpayers who have been obedient to carry out this type of tax. For taxpayers who want to take advantage of these incentives must submit a realization report online (Sitindaon & Bandiyono, 2021).

METHOD

In this study used a case approach with descriptive analytical methods. The purpose of this method is to systematically create descriptions, images or paintings of problems. The data that has been obtained is processed, analyzed then processed based on the theory that has been studied to produce a conclusion.

RESULTS AND DISCUSSION

Provision of Article 21 Income Tax Incentives by the Government

The government provides Income Tax Incentive Article 21 since April 2020, at that time issued PMK No. 23/2020 and PMK No. 44/2020 applies to certain sectors amounting to up to

1,620 types of business field groups (KLU). Then reissued PMK No. 86/2020 which is valid until December 2020. Certain sectors in this provision increased to 1,189 KLU with additional notices that were delivered to the center and to all branches. The issuance of PMK No. 110/2020 as an extension of Income Tax Incentive Article 21 in government responsibility (DTP) for the next six months. In this PMK there is no expansion of certain sectors and the details are still the same as PMK No. 86/2020. Not stopping here the Government again issued PMK No. 9/2021, where the new rules reveal that Income Tax Article 21 DTP is extended for the next 6 months until June 2021.

Thus the provision of Income Tax Incentive Article 21 lasts up to 9 months, starting from the Tax Period April - December 2020. However, the provision of Income Tax Article 21 DTP depends on when the company applies for incentives. This is in accordance with Article 3 paragraph (4) of PMK 86/2020 which states that The Income Tax Incentive Article 21 DTP begins to be utilized since the Tax Period notice (The employer submits a notice to the KPP where it is registered through www.pajak.go.id) submitted until the December 2020 Tax Period. If the company applies for Income Tax incentive Article 21 DTP starting from the April 2020 Tax Period, then employees will get free Income Tax Article 21 DTP for the next 9 months until December 2020. However, if it turns out that the company starts filing the Income Tax Incentive Article 21 DTP in the September 2020 Tax Period, then employees will get free Income Tax Article 21 in just the next 4 months until the December 2020 Tax Period.

With the Income Tax Incentive Article 21 DTP, the company must pay Income Tax Article 21 DTP in cash when paying salaries to employees. In accordance with Article 2 paragraph (8) PMK No. 86/2020 if in the case of DTP employees submit annual tax returns of private people in tax year 2020 and state more pay then the excess derived from Income Tax Article 21 DTP cannot be returned.

Income Tax Incentive Article 21 DTP does not apply to civil servants, TNI (Indonesia's National Army), and POLRI (Indonesia's National Police). Not all workers can get the exemption of Income Tax Article 21. In accordance with Article 2 paragraph (6) mentioned there are exceptions from the provision of Income Tax Incentive Article 21 DTP, namely:

1) If the income received by employees comes from the State Revenue and Expenditure Budget (APBN).
2) The income received by employees comes from the Regional Revenue and Spending Budget (APBD).
3) Income Tax Article 21 has been borne by the government based on the provisions of the legislation

Companies Meet the Requirements to Utilize Incentives Income Tax Article 21

PT HSK is a company affected by Covid-19, therefore entitled to utilize Article 21 Income Tax Incentives and has fulfilled the following requirements.

The Company is included in the KLU incentive recipient Income Tax Article 21 DTP

The Company has a KLU code in accordance with PMK rule No. 86/2020 and has reported its Annual Tax Return in accordance with the code and recorded with the tax administration. In this case PT HSK has been included in klu recipient of Income Tax Incentive Article 21

DTP, with the code KLU 20124 with the name KLU Fertilizer Industry Artificial Blended Hara Macro Primer.

333	20121	INDUSTRI PUPUK ALAM/NON SINTETIS HARA MAKRO PRIMER
334	20122	INDUSTRI PUPUK BUATAN TUNGGAL HARA MAKRO PRIMER
335	20123	INDUSTRI PUPUK BUATAN MAJEMUK HARA MAKRO PRIMER
336	20124	INDUSTRI PUPUK BUATAN CAMPURAN HARA MAKRO PRIMER
337	20125	INDUSTRI PUPUK HARA MAKRO SEKUNDER
338	20126	INDUSTRI PUPUK HARA MIKRO
339	20127	INDUSTRI PUPUK PELENGKAP
340	20129	INDUSTRI PUPUK LAINNYA
341	20131	INDUSTRI DAMAR BUATAN (RESIN SINTETIS) DAN BAHAN BAKU PLASTIK
342	20132	INDUSTRI KARET BUATAN
343	20211	INDUSTRI BAHAN BAKU PEMBERANTAS HAMA (BAHAN AKTIF)
344	20212	INDUSTRI PEMBERANTAS HAMA (FORMULASI)
345	20213	INDUSTRI ZAT PENGATUR TUMBUH
346	20214	INDUSTRI BAHAN AMELIORAN (PEMBENAH TANAH)
347	20221	INDUSTRI CAT DAN TINTA CETAK
348	20222	INDUSTRI PERNIS (TERMASUK MASTIK)
349	20223	INDUSTRI LAK
350	20231	INDUSTRI SABUN DAN BAHAN PEMBERSIH KEPERLUAN RUMAH TANGGA
351	20232	INDUSTRI BAHAN KOSMETIK DAN KOSMETIK, TERMASUK PASTA GIGI
352	20291	INDUSTRI PEREKAT/LEM
353	20292	INDUSTRI BAHAN PELEDAK
354	20293	INDUSTRI TINTA
355	20294	INDUSTRI MINYAK ATSIRI
356	20295	INDUSTRI KOREK API

Figure 1. Business Field Code (KLU)

The Company has been designated as a KITE Company (Ease of Import Export Destination)

KITE is a facility provided by the government in the field of taxation. Through KITE facilities, the government facilitates the flow of imports of raw materials for the production of finished goods, which will then be exported. The arrangement and description of KITE facilities is regulated in PMK No. 160/PMK.04/2018. PT HSK has been designated as a KITE company and is one of the conditions to take advantage of The Government's Article 21 Income Tax Incentive.

Calculation of Incentives Income Tax Article 21 Borne by the Government

Here is the calculation of Income Tax Incentive Article 21 borne by the government (DTP) for one of the employees in May 2020. From the results of the calculation in figure 2 it is seen that Income Tax Article 21 owed a month for fixed and regular income without THR is Rp 925,833, - the figure of Income Tax Article 21 DTP is then submitted by the company to employees, as presented in the followingimage.

Table 1. The amount of income received by one of the employees in May 2020

Salary & Allowance/month		**15.000.000**
Office/month fee	500.000	
Pension/month dues	300.000	

		800.000
Net/month		14.200.000
Yearning		170.400.000
PTKP K/1		63.000.000
		107.400.000
Income Tax:		
5%		2.500.000
15%		8.610.000
Income Tax Owed/year		11.110.000
Income Tax Owed/month		925.833

Calculation, Deposit, and Reporting of Income Tax Article 21 DTP at PT HSK

In the calculation of recapitulation in January, February, and March 2020 there is no nominal Income Tax Article 21 DTP. The three months are calculated normally with the calculation of General Article 21 Income Tax. Because in January, February, and March 2020 there is no official regulatory policy regarding Income Tax Article 21 DTP, as presented in the following table.

Table 2. Recapitulation of Income Tax Article 21 of January - March 2020

Period	**Factions**	**Income**		**Income Tax**		**Must**	**Date**	
	Recipient	Recipient	Brute	Cut	DTP	Paid	Sector	Report
January	Official	219	1.193.636.505	75.948.134	0	0	10/02/20	19/02/20
	Remain							
Februari	Official	218	1.139.689.964	66.640.187	0	0	10/03/20	20/03/20
	Remain							
March	Official	129	1.169.396.372	67.200.870	0	0	09/04/20	21/04/20
	Remain							

The new Government policy is in April 2020 with the issuance of PMK No. 23/2020 and PMK No. 44/2020. In April to the next 9 months began the entry into force of Income Tax Article 21 DTP and strengthened by PMK No. 86/2020 and PMK No. 110/2020 as replacements for the previous PMK.

In April 2020, it was only seen that the calculation of Income Tax Article 21 DTP amounted to Rp 4,318,350 from 131 permanent employees with an overall gross amount of Rp 1,160,822,636 and Income Tax to be paid to the state treasury of Rp 61,708,463, - as presented in table 3 below.

Table 3. Recapitulation of Income Tax Article 21 April 2020

Period	**Factions**	**Income**		**Income Tax**		**Must**	**Date**	
	Recipient	**Recipient**	**Brute**	**Cut**	**DTP**	**Paid**	**Sector**	**Report**
April	Official	130	1.078.	64.424.131	4.318.	60.105.	05/05/20	14/05/20

	Remain		770.636		350	781		
	Official	130	1.078. 770.636	64.424.131	4.318. 350	61.708. 381	14/05/20	15/05/20
April	Remain							
Pembetln	Severance	1	82.052. 000	1.602.600				

Calculation of recapitulation in May 2020 shows Income Tax Article 21 DTP amounting to Rp 3,913,508 from Income Tax which was deducted by Rp 93,927,419, - for 127 permanent employees. So, Income Tax paid to state coffers Rp 90,013,911,-.

While the calculation in June 2020 showed Income Tax Article 21 DTP amounting to Rp 3,513,326, - from the Income Tax which was deducted by Rp 49,348,431, - for 124 permanent employees. So, Income Tax paid to state coffers Rp 45,835,105,-.

Thus the calculation as in figure 5 of the following is presented until June 2020, because the procedure for filling the tax incentive billing code article 21 in April - June 2020 still follows the provisions of PMK No. 44/2020, then for the period of July - December 2020 has followed the provisions of PMK No. 86/2020.

Table 4. Recapitulation of Income Tax Article 21 April to June 2020

Period	**Factions**	**Income**		**Income Tax**		**Must**	**Date**	
	Recipient	Recipient	Brute	Cut	DTP	Paid	Sector	Report
April	Official	130	1.078. 770.636	64.424.131	4.318. 350	60.105. 781	05/05/20	14/05/20
	Remain							
	Official			64.424.131	4.318. 350	61.708. 381	14/05/20	15/05/20
April	Remain	130	1.078. 770.636					
Pembetln	Severance	1	82.052. 000	1.602.600				
May	Official	127	1.702. 884.761	93.927.419	3.913. 508	90.013. 911	10/06/20	22/06/20
	Remain							
June	Official	124	891.640. 052	49.348.431	3.513. 326	45.835. 105	09/07/20	09/07/20
	Remain							

Furthermore, the calculation of July to December 2020 is presented as in figure 6 below, because the procedure for filling out the tax incentive billing code article 21 in the tax period has followed the provisions of PMK No. 86/2020.

Calculations of recapitulation in July 2020 showed Income Tax Article 21 DTP amounting to Rp 3,429,804,- from the Income Tax which was deducted by Rp 63.8838.677, - for 125 permanent employees. So, Income Tax paid to state coffers Rp 60,458,873,-.

While the calculation in August 2020 showed Income Tax Article 21DTP amounting to Rp 4,153,304, - from the Income Tax withheld by Rp 65,089,700, - for 127 permanent employees. So, Income Tax paid to state coffers Rp 60,936,396,-.

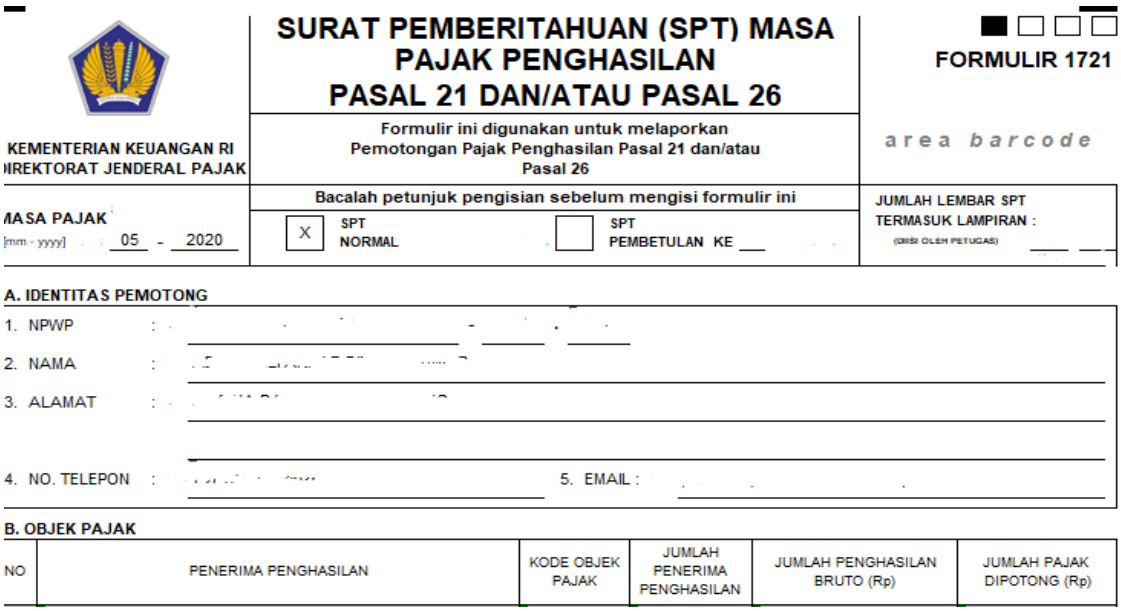
Table 5. Recapitulation of Income Tax Article 21 July to December 2020

Period	Factions	Income		Income Tax		Must	Date	
	Recipient	Recipient	Brute	Cut	DTP	Paid	Sector	Report
July	Official	125	1.029. 709.596	63.888. 677	3.429. 804	60.458. 873	07/08/20	11/08/20
	Remain							
Agst	Official	127	1.054. 719.219	65.089. 700	4.153. 304	60.936. 396	04/09/20	04/09/20
	Remain							
Seven	Official	127	1.052. 679.218	65.014. 429	4.078. 025	60.936. 404	10/10/20	12/10/20
	Remain							
October	Official	128	1.116. 424.139	65.117. 117	4.180. 733	60.936. 384	10/12/20	17/12/20
	Remain							
November	Official	128	1.090. 243.149	61.380. 422	3.721. 475	57.658. 947	11/01/21	14/01/21
	Remain							
December	Official	128	1.122. 493.138	64.012. 263	2.428. 464	61.583. 799	09/04/21	15/02/21
	Remain							

SPT Time Report and Reporting of Realization of Incentives Income Tax Article 21 DTP

Income Tax Article 21 borne by the government (DTP) is obtained on condition that workers who have a gross income of no more than Rp 200 million. To be known related to tax calculations distinguish between the requirement to obtain Income Tax Article 21 DTP and tax calculation.

Related to the calculation of taxes, in accordance with PER-16/2016 on Technical Guidelines for The Procedure for Withholding Deposits and Reporting income tax Article 21, Income Tax Article 21 DTP must be paid in cash by the employer at the time of payment to employees, while employers in addition to having to report realization for taxes that will be borne by the government must also report their Article 21 Income Tax Period tax return every month, as the May Tax Return Report in picture below.



SURAT PEMBERITAHUAN (SPT) MASA PAJAK PENGHASILAN PASAL 21 DAN/ATAU PASAL 26

FORMULIR 1721

KEMENTERIAN KEUANGAN RI
DIREKTORAT JENDERAL PAJAK

Formulir ini digunakan untuk melaporkan Pemotongan Pajak Penghasilan Pasal 21 dan/atau Pasal 26

area barcode

MASA PAJAK [mm - yyyy] 05 - 2020

Bacalah petunjuk pengisian sebelum mengisi formulir ini

[X] SPT NORMAL [ ] SPT PEMBETULAN KE ___

JUMLAH LEMBAR SPT TERMASUK LAMPIRAN : (DIISI OLEH PETUGAS)

A. IDENTITAS PEMOTONG

1. NPWP :
2. NAMA :
3. ALAMAT :
4. NO. TELEPON : 5. EMAIL :

B. OBJEK PAJAK

NO	PENERIMA PENGHASILAN	KODE OBJEK PAJAK	JUMLAH PENERIMA PENGHASILAN	JUMLAH PENGHASILAN BRUTO (Rp)	JUMLAH PAJAK DIPOTONG (Rp)

NO	PENERIMA PENGHASILAN	KODE OBJEK PAJAK	JUMLAH PENERIMA PENGHASILAN	JUMLAH PENGHASILAN BRUTO (Rp)	JUMLAH PAJAK DIPOTONG (Rp)
(1)	(2)	(3)	(4)	(5)	(6)
1.	PEGAWAI TETAP	21-100-01	**127**	**Rp 1.702.884.761**	**Rp 93.927.419**
2.	PENERIMA PENSIUN BERKALA	21-100-02		0	0
3.	PEGAWAI TIDAK TETAP ATAU TENAGA KERJA LEPAS	21-100-03		0	0
4.	BUKAN PEGAWAI				
	4a. DISTRIBUTOR *MULTILEVEL MARKETING* (MLM)	21-100-04		0	0
	4b. PETUGAS DINAS LUAR ASURANSI	21-100-05		0	0
	4c. PENJAJA BARANG DAGANGAN	21-100-06		0	0
	4d. TENAGA AHLI	21-100-07		0	0
	4e. BUKAN PEGAWAI YANG MENERIMA IMBALAN YANG BERSIFAT BERKESINAMBUNGAN	21-100-08		0	0
	4f. BUKAN PEGAWAI YANG MENERIMA IMBALAN YANG TIDAK BERSIFAT BERKESINAMBUNGAN	21-100-09		0	0
5.	ANGGOTA DEWAN KOMISARIS ATAU DEWAN PENGAWAS YANG TIDAK MERANGKAP SEBAGAI PEGAWAI TETAP	21-100-10		0	0
6.	MANTAN PEGAWAI YANG MENERIMA JASA PRODUKSI, TANTIEM, BONUS ATAU IMBALAN LAIN	21-100-11		0	0
7.	PEGAWAI YANG MELAKUKAN PENARIKAN DANA PENSIUN	21-100-12		0	0
8.	PESERTA KEGIATAN	21-100-13		0	0

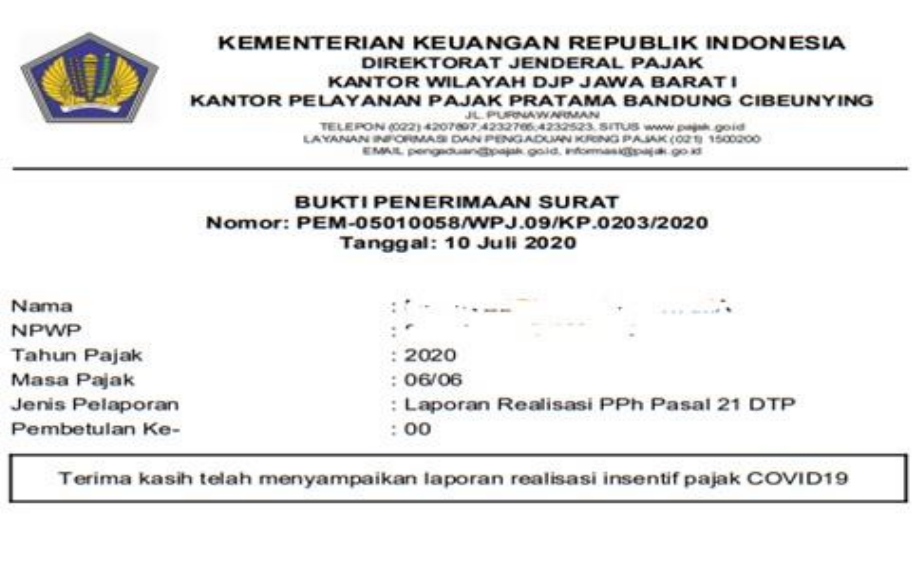
Figure 2. SPT Report in May 2020

While the Realization Report must be uploaded on the e-Reporting page by including an attachment in the form of Tax Deposit Letter (SSP) / printed billing code stamped with the stamp / writing "Income Tax Borne by the Government Ex PMK 9 / PMK.03 / 2021" accompanied by a company stamp.

In Article 4 pmk No. 86/2020, employers or companies that utilize this incentive Income Tax 21 DTP must submit a Report on the Realization of the exemption of payment of Income Tax Article 21 for employees with the followingprovisions.

1) Submit a report on the realization of Income Tax Article 21 DTP on the www.pajak.go.id
2) Use the form as per the example in the appendix to PMK No. 86/2020
3) Making a Tax Deposit Letter (SSP) or a printout of the Billing Code stamped or written 'Income Tax Article 21 BORNE BY THE GOVERNMENT EX PMK NUMBER... / PMK.03 / 2020'
4) Taxpayer Companies with central status or branch status have utilized the Incentive Income Tax 21 DTP as previously stipulated.
5) Submit the Report on the Realization of Income Tax Article 21 DTP no later than the next 20 months after the Tax Period ends.

After the Taxpayer submits the Realization Report of Income Tax Article 21 DTP, it will receive the following Electronic Receipt Evidence.



KEMENTERIAN KEUANGAN REPUBLIK INDONESIA
DIREKTORAT JENDERAL PAJAK
KANTOR WILAYAH DJP JAWA BARAT I
KANTOR PELAYANAN PAJAK PRATAMA BANDUNG CIBEUNYING
JL. PURNAWARMAN
TELEPON (022) 4207897,4232786,4232523, SITUS www.pajak.go.id
LAYANAN INFORMASI DAN PENGADUAN KRING PAJAK (021) 1500200
EMAIL pengaduan@pajak.go.id, informasi@pajak.go.id

BUKTI PENERIMAAN SURAT
Nomor: PEM-05010058/WPJ.09/KP.0203/2020
Tanggal: 10 Juli 2020

Nama	:
NPWP	:
Tahun Pajak	: 2020
Masa Pajak	: 06/06
Jenis Pelaporan	: Laporan Realisasi PPh Pasal 21 DTP
Pembetulan Ke-	: 00

Terima kasih telah menyampaikan laporan realisasi insentif pajak COVID19

Figure 3. Realization Report Income Tax 21 DTP

CONCLUSION

Based on the results of research conducted, it can be concluded that PT HSK in the submission of the utilization of Income Tax Incentive Article 21 DTP is in accordance with PMK No. 86/2020 which already meets the specified criteria, namely having a Business Field Code (KLU) recipient of Income Tax Incentive Article 21 DTP, has been designated as a KITE company (Ease of Import Export Purpose), and has submitted income tax incentives. Article 21 DTP online through the DJP website page. Furthermore, the company has followed the Procedure for filling out the tax incentive billing code Income Tax Article 21 in april - June 2020 following the provisions of PMK No. 44/2020, while for the period of July - December 2020 has followed the provisions of PMK No. 86/2020 and has conducted Realization Reporting on Income Tax incentives Article 21 DTP every month.

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