

**ANALYSIS OF THE WITHHOLDING AND COLLECTION TAX
INCOME**

**ARTICLE 21 AND ARTICLE 22 ON THE HEAD OFFICE
OF THE REPUBLIC INDONESIAN RADIO**

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ABSTRACT

The purpose of this study was to analyze withholding and collection of income tax under Article 21 and Article 22 which has been done on the Head Office LPP RRI. The background of this research was conducted in an effort to improve taxpayer compliance in implementing the tax laws to avoid any additional costs resulting from errors or delays in account withholding and collection of income tax under Article 21 and Article 22.

The research method used in this study is the method deskriptip. Method of data collection conducted for this research was library research and field research consisted of interviews and observations. In analyzing the data relating to the alternative payment of Income Tax Article 21 and Article 22 of the used methods of descriptive analysis of qualitative and quantitative descriptive analysis method.

The results of this study showed a lack of adherence to the taxpayer in terms of reporting income tax under Article 21 and Article 22. In terms of withholding, collection, and remittance of income tax under Article 21 and Article 22, the Central LPP RRI has undertaken obligations in a timely manner in accordance with laws and regulations Tax.

Key words: Withholding, collection, depositing, and reporting of Tax Article 21 and Article 22.

