

Calculation Analysis Of Income Tax Article 21 In PT. Lucky Indah Keramik

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ABSTRACT

The objective in the preparation of this paper is to investigate the calculation of Income Tax article 21 on the PT. Lucky Indah Keramik is in conformity with a law - Law No. 17 of 2000

In the writing of this method of data analysis used the method of Quantitative Descriptive Analysis Descriptive analysis and qualitative methods. Measures taken so far about the cuts on income tax article 21 permanent employees is not in accordance with government regulations, particularly in terms of cost ASTEK because of PT. Lucky Indah Keramik include the costs of ASTEK as enhancer elements in the calculation of gross income between salary and allowances of office. The result is a bias between the government regulations regarding PPH cutting section 21 with the policy in effect on the PT. Lucky Indah Keramik total gross income calculation ASTEK greater costs at PT. Lucky IndahKeramikcompared with that should be according to government regulations, thus indirectly occur PT tax debt PT Lucky Indah Keramik in government.