ANALYSIS ON CALCULATIONS INCOME TAX ARTICLE 21 OF PERMANENT EMPLOYEES AT PT. WIJAYA KARYA

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ABSTRACT:
Income tax 21 is income tax on salaries, wages, honorarium, allowances and other payments by name and in whatever form imposed on the employment, office, services, and other similar activities conducted individually. This study was conducted based on consideration that tax is the most important thing for the state revenues which involves public participation; hence tax becomes source of fund for national development. Apart from being a source of fund, tax is also used to organize or carry out government policies in social and economic fields. The aim in this scientific study is to analyze the income tax calculation article 21, applied at permanent employees, whether or not its implementation is in compliance with applicable regulations stated by the government.