

TASK DETAILS	
Title	<b>CALCULATING INCOME TAX &amp; HEALTH INSURANCE</b>
Type	TEAM
Activity Stage	BUSINESS PROCESS
Department	HRD
Duration	1x SESSION, 1 LESSON HOUR
LEARNING OBJECTIVE	OUTPUT
	<ol style="list-style-type: none"> <li>1. Income tax amount for each employee.</li> <li>2. Tax Payment Memo.</li> </ol>

## INTRODUCTION

Income Tax Article 21 (PPh 21) is a tax imposed on income received by individuals as employees. As the department responsible for staffing and payroll administration, HRD has the duty to ensure that tax withholdings are accurate and comply with regulations from the Directorate General of Taxes (DJP). Understanding PPh 21 is essential to avoid reporting errors and administrative penalties

No	ACTIVITY
1	<p><b>Basic Study of Income Tax</b></p> <p>The Chief of HRD may instruct team members to study:</p> <ol style="list-style-type: none"> <li>1. Types of taxes in Indonesia (specifically PPh 21).</li> <li>2. The latest progressive PPh 21 rates (according to the current DJP regulations).</li> <li>3. Use of the monthly effective tax rates if applicable.</li> </ol> <p>Team members can use the following references to find information on the three points above:</p> <ol style="list-style-type: none"> <li>1. pajak.go.id – PPh 21 Income Tax Guide</li> <li>2. Online PPh 21 Calculator – Tax Calculator</li> </ol>
2	<p><b>PPh 21 Calculation Simulation</b></p> <p>After studying the general calculation of PPh 21, instruct team members to start compiling a list of all employees' monthly earnings using a spreadsheet (Google Sheets recommended).</p> <p>When calculating income, also include income components beyond base salary, such as allowances, deductions, and BPJS contributions.</p> <p>Add columns for: PTKP Status (TK/0, K/1, etc.), Taxable Income, and Payable Tax.</p> <p>Use formulas or online calculators to automatically calculate each employee's PPh 21.</p>

3	<p><b>Creating a Tax Payment Memo</b></p> <p>The VP of HRD prepares an Internal Memo for the Finance Department containing:</p> <ol style="list-style-type: none"> <li>1. A summary of total PPh 21 payable for the month.</li> <li>2. Recommended payment timing before the 10th of each month.</li> <li>3. Payment account details (e.g., "Tax Office a.c. 120000024"; this can be adjusted based on the simulation).</li> </ol> <p>The memo must include the date, VP's name, and approval from the CEO.</p>
4	<p>Once the Memo is approved by both the VP and the CEO, the team should forward it directly to the Finance Department for further processing.</p>

#### REFERENCE

1. pajak.go.id – [Panduan Pajak Penghasilan Pasal 21](#)
2. Kalkulator PPh 21 Online – [Kalkulator Pajak](#)

#### TASK TEMPLATE