International Journal Publishing
INFLUENCE: International Journal of Science Review
Volume 8, No. 3, 2026
https://influence-journal.com/index.php/influence/index

Analysis of Withholding Agent Compliance in the Calculation, Withholding, and Reporting of Article 21 Income Tax on Permanent Employees at RSUD Talaud

Mariska Maratade[1], Anneke Wangkar[2], Priscillia Weku[3]
[1,2,3]*Universitas Sam Ratulangi, Manado, Indonesia*
Email: maratademariska@gmail.com

Copyright @ 2026 Mariska Maratade et al. This is an open access article distributed under the Creative Commons Attribution License, which permits unrestricted use, distribution, and reproduction in any medium, provided the original work is properly cited.

Abstract: This study analyzes the compliance of the withholding agent in calculating, withholding, and reporting Article 21 Income Tax (PPh Article 21) on permanent employees at the Talaud Regional General Hospital (RSUD Talaud), based on Government Regulation (PP) No. 58 of 2023, Minister of Finance Regulation (PMK) No. 168 of 2023, and the Coretax System. A descriptive qualitative approach was used, with data collected through interviews, observation, and documentation covering nine permanent employees who were purposively selected from 30 employee records accessible for the 2025 tax year. The results show that the calculation applied the Average Effective Rate (TER) for January–November and the progressive rates of Article 17 for December. The total annual withholding equalled the tax due stated in the BPA2 withholding slips, but the December recalculation produced underwithholding for five employees (Rp 1,296,767.30) and overwithholding for four employees (Rp 351,252.28). Withholding was carried out every month, yet it was not optimal because the Non-Taxable Income (PTKP) status of six of the nine employees did not match the latest payroll list, and the refund of overwithheld tax could not be verified. Reporting through Coretax was not timely: of the 12 tax periods in 2025, only December was reported on time, while 11 periods were late and potentially subject to a penalty of Rp1,100,000. Compliance of the withholding agent is therefore not yet optimal in either its material or its formal dimension. Updating PTKP data, ensuring refunds of overwithheld tax, and strengthening reporting controls are recommended.

Keywords: *Withholding Agent Compliance, Article 21 Income Tax, Average Effective Rate, PTKP, Coretax.*

A. INTRODUCTION

Tax revenue is a strategic pillar in financing national development in Indonesia. In the 2025 State Budget, the government set a tax revenue target of Rp 2,490.9 trillion, equal to around 82.9% of total state revenue. Of this amount, tax receipts alone were targeted at Rp 2,189.3 trillion, an increase of 10.1% compared with 2024, with Income Tax (PPh) expected to contribute 55.2% of the total (Kementerian Keuangan Republik Indonesia, 2025). Reaching these targets depends heavily on the compliance of every party that is obliged to pay and to withhold tax, including local government institutions that act at the same time as employers and withholding agents.

Tax compliance is understood as the condition in which a taxpayer fulfils all of its tax obligations, from calculating and withholding to reporting, in accordance with prevailing laws and regulations (Resmi, 2022). Article 21 Income Tax is a tax on income received by resident individual taxpayers from employment, services, positions, or activities. A distinctive feature of this tax is that the employer must withhold it directly at the time income is paid, so a high level of accuracy is required in calculating and reporting it in order to avoid administrative sanctions.

Government Regulation No. 58 of 2023, a derivative of the Harmonization of Tax Regulations Law (UU HPP, Law No. 7 of 2021), introduced the Average Effective Rate (Tarif Efektif Rata-rata, TER) scheme for withholding Article 21 Income Tax, effective 1

January 2024 and elaborated technically in Minister of Finance Regulation No. 168 of 2023. The scheme is intended to simplify withholding for employers and to make it easier for employees to check the tax deducted from their income. In 2025 the Directorate General of Taxes also introduced the Coretax System as the new national tax administration system, which adds a further adjustment burden for withholding agents during the transition period.

Earlier studies show that the implementation of Article 21 Income Tax still faces challenges. Poluan et al. (2024) found errors in the determination of taxable income (PKP) at a private company in Manado, while Lafera and Weno (2025) reported that calculations at a private Islamic hospital in Padang followed the applicable rules, although administrative problems remained in managing employee tax data. Goenawan et al. (2025) found overpayments and late reporting under the TER scheme in a company in Bitung, and Tahulending et al. (2026) reported administrative obstacles and late reporting at a state-owned utility unit. These studies, however, focus on private or state-owned entities, and none of them examines a regional government hospital while simultaneously assessing the accuracy of TER application, the currency of employees' PTKP data, and the timeliness of reporting through Coretax.

RSUD Talaud is a regional public hospital in a border archipelago regency of North Sulawesi. In 2025 it employed 292 people, consisting of 257 civil servants (permanent employees) and 35 contract-based government employees (PPPK). The withholding of Article 21 Income Tax on permanent employees is administered by the treasurer of the Talaud Islands Regency Health Office. A preliminary interview with the treasurer in May 2026 indicated that the TER scheme and Coretax were already in use, but that the PTKP status of several permanent employees had apparently not been updated. Such a condition can cause the withholding slips to differ from the employees' actual tax circumstances and may affect the accuracy of their annual income tax returns.

Based on this background, this study aims to (1) examine whether the calculation of Article 21 Income Tax on permanent employees at RSUD Talaud conforms to PP No. 58 of 2023 under the TER scheme; (2) evaluate whether withholding was carried out correctly according to each employee's PTKP status and taxable income; and (3) analyze the timeliness of reporting through the Coretax System. To the authors' knowledge, this is the first study to integrate these three aspects in a regional government hospital. It therefore offers empirical evidence on the practice of TER and Coretax in the public sector and practical input for local governments facing similar problems.

B. LITERATURE REVIEW

Compliance theory explains the situation in which a person obeys an order or a set of rules. In taxation, it refers to a taxpayer fulfilling tax obligations in line with prevailing laws and regulations; paying and reporting on time protects the taxpayer from penalties and helps the state (Fatmawati & Adi, 2022). Taxpayer compliance is generally divided into two dimensions, formal and material compliance (Mardiasmo, 2023; Waluyo, 2023). Formal compliance describes orderly fulfilment of obligations according to the procedures and deadlines of tax law, regardless of whether the substance is correct. Material compliance describes the conformity between the content and value of the fulfilled obligation and the actual condition, in line with the spirit of the law. Waluyo (2023) adds that compliance is not only a matter of payment; it also covers the accuracy of calculation and the orderly submission of tax returns on time.

In this study, formal compliance is assessed through the timeliness of Article 21 monthly returns (SPT Masa), the completeness of reporting administration (the BPA2 withholding slips), and possession of a Taxpayer Identification Number (NPWP). Material

compliance is assessed through the accuracy of the calculation (gross income, occupational expense, pension contributions, PTKP, progressive rates, and the TER scheme), the correctness of the amount actually withheld, and the consistency with which current regulations are applied. Calculation and withholding are therefore closer to material compliance, whereas reporting is closer to formal compliance, and the two dimensions complement each other.

Article 21 Income Tax is imposed on salaries, wages, honoraria, allowances, and other payments received by resident individual taxpayers in connection with work or position (Mardiasmo, 2023; Waluyo, 2023). It operates under a withholding system, in which a third party, here the employer, is authorized to withhold the tax owed by the taxpayer. The practical stages are determining net income, applying the rates, withholding from salary, and depositing the tax into the state treasury (Munthe et al., 2024).

Under PP No. 58 of 2023 and PMK No. 168 of 2023, the calculation for permanent employees is divided into two periods. For January to November, the tax equals monthly gross income multiplied by the TER of the applicable category: Category A for TK/0, TK/1, and K/0; Category B for TK/2, TK/3, K/1, and K/2; and Category C for K/3. For the final tax period (December), the tax is recalculated on an annual basis: annual taxable income (PKP) is multiplied by the progressive rates of Article 17(1)(a) of the HPP Law, which are 5% up to Rp60 million, 15% up to Rp250 million, 25% up to Rp500 million, 30% up to Rp5 billion, and 35% above that, and the tax already withheld from January to November is deducted. Net income is gross income less occupational expense, set at 5% of gross income up to Rp6,000,000 per year, and less pension or old-age contributions. PTKP amounts to Rp54,000,000 for an individual taxpayer, plus Rp4,500,000 if married and Rp4,500,000 for each dependent up to three (Aswari et al., 2024). If the December calculation shows underwithholding, additional tax must be withheld; if it shows overwithholding, no further tax is withheld and the excess must be refunded to the employee (Article 20(1) of PMK No. 168 of 2023).

Withholding agents are required to report the tax withheld and deposited. Monthly returns are due no later than the 20th day after the end of the tax period, and reporting is now carried out electronically through the Coretax System (Ikatan Akuntan Indonesia, 2022). For civil servants, members of the armed forces and police, and state officials, the withholding slip is the BPA2, which records gross income, deductions, PTKP, PKP, and the Article 21 tax due for the year.

A number of studies have examined Article 21 compliance in different settings, with mixed results. Aditya et al. (2024) found no calculation errors at a hotel in Manado, and Winarsih (2022) found that the whole process at a state-owned pawnshop regional office followed the regulation then in force. Other studies found problems: errors in determining PKP (Warokka et al., 2023; Poluan et al., 2024), calculations that deviated from the rules at a hospital in Medan (Priyanti & Aisyah, 2023) and at a community health center (Gahauna et al., 2024), and late reporting or administrative obstacles (Nisa & Mahagiyani, 2025; Tahulending et al., 2026). Studies of the TER scheme itself report that it simplifies administration but produces differences between monthly withholding and the annual calculation (Aryani & Romanda, 2024; Nuraini, 2024) and different tax burdens across TER groups (Cahyo et al., 2025). These studies largely address private or state-owned entities, and few examine regional government hospitals or the Coretax transition.

The conceptual framework of this study follows three stages. First, calculation is analyzed by comparing the use of monthly TER for January–November and Article 17 rates for December with PP No. 58 of 2023. Second, withholding is analyzed by checking the TER category and the PTKP and PKP used for each employee. Third, reporting is analyzed by

comparing the filing date of each monthly return in Coretax with the deadline. The withholding agent is classified as compliant if the process conforms to the rules and is timely, and as less compliant if calculation or withholding errors, nominal differences, or late reporting are found.

C. METHOD

This study uses a descriptive method with a qualitative approach (Sugiyono, 2023) to describe and analyze, systematically, the compliance of the withholding agent in calculating, withholding, and reporting Article 21 Income Tax on permanent employees. The study was conducted at RSUD Talaud, Melonguane, Talaud Islands Regency, North Sulawesi, from July to September 2026, following a preliminary interview in May 2026.

The data are both qualitative (descriptions of the object, applied tax policy, and interview results) and quantitative in the form of documents (payroll data, withholding lists, withholding slips, and reporting data). Primary data were obtained through interviews with two informants who are directly involved in tax administration: the treasurer of the Talaud Islands Regency Health Office, who calculates and withholds the tax, and the expenditure treasurer of RSUD Talaud. Secondary data were obtained from institutional documents, namely the 2025 payroll list of permanent employees, withholding slips, deposit proofs, the 2025 Article 21 monthly returns, and BPA2, together with the HPP Law, PP No. 58 of 2023, PMK No. 168 of 2023, and relevant scientific literature. Data were collected through observation, interviews, and documentation (Sugiyono, 2023), which complement one another.

Informants and documents were selected purposively (Sugiyono, 2023). Because the aim is an in-depth understanding rather than statistical generalization, the sample was drawn from the population of 257 permanent employees of RSUD Talaud in the 2025 tax year in two stages. First, the Health Office provided access to payroll data and withholding slips of 30 permanent employees; this limit was set by the institution and was beyond the researchers' control. Second, nine employees were selected using the following criteria: (a) monthly gross income above the 0% TER bracket, so that withheld tax could be analyzed; (b) complete income data for the 12 tax periods January–December 2025; (c) a 2025 BPA2 available for comparison; (d) possession of an NPWP; and (e) together representing all PTKP statuses found in the data (TK/0, K/0, K/1, and K/2), which correspond to TER Categories A and B. To protect confidentiality in line with Article 34 of the General Provisions and Tax Procedures Law, the nine employees are coded R, N, Y, H, O, E, S, RS, and J.

Data were analyzed with the interactive model of Miles and Huberman (cited in Wekke, 2019), which consists of data collection, data processing and analysis, data display, and conclusion drawing. In the analysis stage, the researchers recalculated Article 21 Income Tax for January–November using the TER and for December using Article 17 rates, compared the results with the BPA2 and with the PTKP status in the 2025 payroll list, and compared the filing date of each monthly return with its deadline. The results were then evaluated against the formal and material indicators of compliance described above.

D. RESULT AND DISCUSSION

1. Calculation of Article 21 Income Tax

The treasurer of the Health Office calculates Article 21 Income Tax because all financial activities of the health sector in the regency are centralized in the Health Office. Tax is calculated every month and deducted from salary before it is transferred, so employees receive only their net salary. For the 2025 tax year, the calculation uses the TER scheme of PP No. 58 of 2023. Table 1 shows the nine sampled employees, the TER category applied,

and the tax withheld for January–November. The rate applied to each employee's monthly gross income falls within the corresponding bracket of the TER table for its category.

Table 1. TER Application and Withholding for January–November 2025

Employee	PTKP status on withholding slip	TER category	Monthly gross income (Rp)	TER rate	Tax withheld Jan–Nov (Rp)
R	TK/0	A	6,189,169.17	0.75%	510,606.46
N	TK/0	A	6,235,004.00	0.75%	514,387.83
Y	K/0	A	7,162,374.50	1.25%	984,826.50
H	K/0	A	5,979,966.17	0.75%	493,347.21
O	K/0	A	6,028,133.66	0.75%	497,321.00
E	K/0	A	6,204,245.99	0.75%	511,850.30
S	K/1	B	7,729,250.00	1.00%	850,217.50
RS	K/2	B	6,626,977.66	0.50%	364,483.77
J	K/2	B	8,976,767.42	1.00%	987,444.41
Total					**5,714,484.98**

Source: Processed primary data (2026)

For example, Employee R (TK/0, Category A) received a monthly gross income of Rp6,189,169.17. At the TER of 0.75%, the tax withheld each month was Rp46,418.77, or Rp510,606.46 for January–November. In December, the tax was recalculated on an annual basis. Employee R's annual gross income of Rp74,270,030, less occupational expense of Rp3,713,502 and pension contributions of Rp2,386,276, gave net income of Rp68,170,252. After deducting PTKP of Rp54,000,000, PKP was Rp14,170,252, rounded to Rp14,170,000, and the annual tax at 5% was Rp708,500. Subtracting the amount already withheld left Rp197,893.54 to be withheld in December. Table 2 presents the result for all nine employees.

Table 2. Annual Recalculation and December Adjustment, 2025 Tax Year

Employee (PTKP)	Net Income (Rp)	PTKP (Rp)	PKP (Rp)	Annual Tax Due (Rp)	Withheld Jan–Nov (Rp)	December Adjustment (Rp)	Status
R (TK/0)	68,170,252	54,000,000	14,170,000	708,500	510,606.46	197,893.54	Underwithheld
N (TK/0)	68,677,351	54,000,000	14,677,000	733,850	514,387.83	219,462.17	Underwithheld
Y (K/0)	78,927,065	58,500,000	20,427,000	1,021,350	984,826.50	36,523.50	Underwithheld
H (K/0)	65,766,373	58,500,000	7,266,000	363,300	493,347.21	(130,047.21)	Overwithheld
O (K/0)	66,295,188	58,500,000	7,795,000	389,750	497,321.00	(107,571.00)	Overwithheld
E (K/0)	68,259,554	58,500,000	9,759,000	487,950	511,850.30	(23,900.30)	Overwithheld
S (K/1)	85,129,102	63,000,000	22,129,000	1,106,450	850,217.50	256,232.50	Underwithheld
RS (K/2)	72,995,340	67,500,000	5,495,000	274,750	364,483.77	(89,733.77)	Overwithheld
J (K/2)	98,982,655	67,500,000	31,482,000	1,574,100	987,444.41	586,655.59	Underwithheld
Total	**6,660,000**	**5,714,484.98**	**945,515.02**				

Source: Processed primary data and BPA2 2025 (2026).

Table 2 shows that the total tax withheld over the year equals the annual tax due stated in the BPA2 for all nine employees. All nine employees fall within the 5% bracket of Article 17. The December adjustment, however, goes in two different directions. Underwithholding occurred for five employees (R, N, Y, S, and J), with additional withholding totalling Rp1,296,767.30, while overwithholding occurred for four employees (H, O, E, and RS), totalling Rp351,252.28, which must be refunded rather than withheld again. This divergence reflects the nature of the TER scheme, in which monthly rates are averages that approximate but do not equal the annual liability computed under Article 17. The finding is consistent with Nuraini (2024) and Aryani and Romanda (2024), who report differences between TER-based withholding and the annual calculation, and with Cahyo et

al. (2025), who note that TER simplifies administration but produces varying tax burdens across employee groups.

The equality between the annual total and the BPA2 should be interpreted carefully. Because the December adjustment closes the gap between the amount withheld and the annual tax computed from the same data, the two totals will agree whenever the same inputs are used. Their agreement shows that the calculation mechanism is applied correctly, in line with Lafera and Weno (2025), but it does not prove that the inputs, particularly the PTKP status, are correct. The accuracy of the calculation therefore cannot be judged from the annual total alone; it also depends on the data on which the calculation is based and on how the direction of the December adjustment is handled.

2. Withholding of Article 21 Income Tax

Withholding is carried out every month by the Health Office treasurer directly from employees' salaries before they are transferred, using each employee's PTKP status as the basis. In nominal terms, the amounts withheld for the nine employees match the BPA2 (Table 2). Two issues nevertheless limit the quality of withholding. The first is the currency of PTKP data. To test the indication found in the preliminary interview, the PTKP status used on the withholding slips was compared with the marital status and number of dependents in the 2025 payroll list issued by the regional financial management agency, which is the most recent employee data available. The comparison is shown in Table 3.

Table 3. Comparison of PTKP Status on Withholding Slips and in the 2025 Payroll List

Employee	Status on withholding slip (BPA2)	Status in 2025 payroll list	Remark	Implied TER category under payroll status
R	TK/0	K/0	Not matching	A (unchanged)
N	TK/0	K/0	Not matching	A (unchanged)
Y	K/0	K/2	Not matching	B (changed from A)
H	K/0	K/1	Not matching	B (changed from A)
O	K/0	K/1	Not matching	B (changed from A)
E	K/0	K/2	Not matching	B (changed from A)
S	K/1	K/1	Matching	B (unchanged)
RS	K/2	K/2	Matching	B (unchanged)
J	K/2	K/2	Matching	B (unchanged)

Source: Processed data from the 2025 payroll list of the regional financial management agency (2026)

Only Employees S, RS, and J have a PTKP status that is consistent with the payroll list. The other six employees (R, N, Y, H, O, and E) show a mismatch: R and N are recorded as TK/0 on the withholding slip but are K/0 in the payroll list; H and O are recorded as K/0 but are K/1; and Y and E are recorded as K/0 but are K/2. In every case the payroll list implies a higher PTKP than the one used, so the annual tax computed on the older status is likely to be higher than the employee's actual liability. For Y, H, O, and E, the updated status would also move the employee from TER Category A to Category B, so the monthly withholding itself would have been based on a different rate. This indicates that the status on the BPA2 has not been updated when employees' marital status or dependents change, so the treasurer still used the old status for calculation and withholding. Because PTKP determines both the TER category and the taxable income, the amounts withheld for these six employees are affected, which makes the problem one of material compliance rather than a purely administrative matter. The timing of each status change relative to the start of the tax year was not examined, so the size of the effect on each employee cannot be determined from the available documents.

The second issue concerns the refund of overwithheld tax. For the four employees

with overwithholding (H, O, E, and RS), the regulation requires the withholding agent to refund the excess (Article 20(1) of PMK No. 168 of 2023), not merely to record it as an adjustment in the BPA2. The documents available to this study do not show whether the refunds were actually made, so compliance in this respect cannot be confirmed. The two issues also need to be handled separately. Employee RS has a PTKP status that matches the payroll list, yet still experienced overwithholding, while Employees R, N, and Y have mismatched PTKP statuses but underwithholding. Overwithholding is therefore inherent in the TER mechanism itself and is not caused only by PTKP errors. Withholding at RSUD Talaud is thus correct in mechanism and nominal amount, but not yet optimal in terms of updated PTKP data and assurance that overwithheld tax is returned.

3. Reporting of Article 21 Income Tax

Article 21 reporting at RSUD Talaud is carried out by the Health Office treasurer through the Coretax application. Monthly returns are due by the 20th of the month after the tax period ends. Table 4 shows the filing date of each of the 12 tax periods in 2025 against its deadline. The number of days late was calculated by the authors as the difference between the filing date and the deadline.

Table 4. Timeliness of Article 21 Monthly Returns, 2025 Tax Year

Tax period	Reporting deadline	Filing date	Status	Days late
January	20 February 2025	20 January 2026	Late	334
February	20 March 2025	8 June 2026	Late	445
March	20 April 2025	20 July 2026	Late	456
April	20 May 2025	9 June 2026	Late	385
May	20 June 2025	20 July 2026	Late	395
June	20 July 2025	21 July 2026	Late	366
July	20 August 2025	21 July 2026	Late	335
August	20 September 2025	17 June 2026	Late	270
September	20 October 2025	21 July 2026	Late	274
October	20 November 2025	17 June 2026	Late	209
November	20 December 2025	17 June 2026	Late	179
December	20 January 2026	20 January 2026	On time	0

Source: Health Office of the Talaud Islands Regency (2026)

Of the 12 tax periods, only December was reported on time; the other 11 periods, January to November, were late, with delays ranging from 179 to 456 days. According to the treasurer, the delays occurred because of internal administrative processes and late submission of the data needed to file through Coretax. The treasurer also stated that late filing carries an administrative penalty of Rp100,000 for each late period, so RSUD Talaud is potentially liable for up to Rp1,100,000 for the 11 late periods in 2025. This shows that late reporting is not merely an administrative matter without consequences; it can create a real financial loss for the institution. In terms of the other formal indicators, the BPA2 withholding slips were available for all sampled employees and all of them held an NPWP, so formal compliance is lacking mainly in timeliness. This finding is similar to those of Goenawan et al. (2025), Nisa and Mahagiyani (2025), and Tahulending et al. (2026), who also found late reporting or incomplete compliance in reporting although calculation and payment were largely in order.

4. Overall Compliance of the Withholding Agent

Table 5 summarizes the assessment of compliance on each indicator. The results show that compliance of the withholding agent at RSUD Talaud is not yet optimal in either dimension. In the material dimension, the calculation mechanism conforms to PP No. 58 of 2023, using TER for January–November and Article 17 rates for December, and the annual

total equals the BPA2. Conformity with the BPA2 does not prove accuracy, however, because the BPA2 itself was prepared on the older PTKP status of six of the nine employees. In the formal dimension, 11 of the 12 tax periods were reported late, and the refund of overwithheld tax to four employees could not be confirmed, although the BPA2 administration was complete.

Table 5. Summary of Compliance Assessment

Dimension	Indicator	Finding	Assessment
Material	Accuracy of the calculation mechanism (PP No. 58/2023)	TER applied for Jan–Nov and Article 17 rates for December; annual totals equal the BPA2	Compliant
Material	Correctness of the amount withheld (PTKP basis)	PTKP status of 6 of 9 employees differs from the 2025 payroll list	Not yet compliant
Material	Handling of overwithheld tax	Refund to 4 employees (H, O, E, RS) cannot be verified from the documents	Not verified
Formal	Timeliness of monthly returns	1 of 12 periods reported on time; 11 late (179–456 days)	Not compliant
Formal	Completeness of administration	BPA2 available for all sampled employees; all hold an NPWP	Compliant

Source: Processed primary data (2026)

These results support compliance theory, which holds that orderly and timely fulfilment of obligations protects the taxpayer from penalties and supports state revenue (Fatmawati & Adi, 2022), and the view that compliance must be judged on both its formal and its material dimensions (Mardiasmo, 2023; Waluyo, 2023). Orderly reporting without accurate calculation and withholding still carries the risk of correction, underpayment, and administrative sanctions, while accurate calculation does not offset late reporting. Our finding that the calculation mechanism conforms to the regulation agrees with Aditya et al. (2024), Winarsih (2022), and Lafera and Weno (2025), but differs from those of Priyanti and Aisyah (2023) and Gahauna et al. (2024), who found deviations from the rules. The contribution of this study is to show that, in a regional government hospital, nominal conformity of the calculation can coexist with outdated employee data and poor reporting discipline, a combination that studies focused on calculation alone would not detect.

For local governments, the findings imply that compliance depends as much on internal coordination as on technical knowledge of TER. Four measures follow. First, PTKP data should be updated at the start of each tax year and whenever employees' marital status or dependents change, through regular data exchange between the personnel unit, the finance unit, and the treasurer. Second, the Health Office should ensure and document the refund of overwithheld tax. Third, an internal reporting calendar with data-completeness checks before the deadline should be established. Fourth, the transition to Coretax should be supported with training and clear division of responsibility, so that late filing does not continue to generate avoidable penalties.

E. CONCLUSION

The role of teacher teaching style and student motivation to improve student learning outcomes in Islamic religious education subjects is very important because considering the teacher's function as a motivator, initiator, and facilitator. Strong motivation can provide convenience in the ongoing teaching and learning activities. One form of encouragement given by Islamic religious education teachers to students is paying attention, fostering, and giving awards to students. If this is done well, it can improve student achievement. The teacher's teaching style, which includes variations in sound, variations in motion in teaching position transfer, and so on, makes students have high enthusiasm for Islamic religious education subjects.

REFERENCES

Aditya, I. K. A. P., Kalangi, L., & Wangkar, A. (2024). Analisis Pajak Penghasilan Pasal 21 sesuai Undang-Undang Harmonisasi Peraturan Perpajakan Nomor 7 Tahun 2021 pada Sintesa Peninsula Hotel Manado. *Jurnal EMBA, 12*.

Aryani, F., & Romanda, C. (2024). Dampak penerapan Tarif Pajak Efektif Rata-rata (TER) terhadap perhitungan Pajak Penghasilan Pasal 21 Wajib Pajak orang pribadi karyawan tetap pada PT Anugrah Sekayu. *Jurnal Ilmiah Akuntansi Rahmaniyah, 7*(2), 221–240.

Aswari, A., Della Saputri, E., & Nur Astuti, I. (2024). Analisis perhitungan, pemotongan, pencatatan dan pelaporan Pajak Penghasilan Pasal 21 di Indonesia. *Prosiding Seminar Nasional Hukum, Bisnis, Sains dan Teknologi, 4*(1), 420–427.

Cahyo, A. D., Karunia, A. P., Persadha, Y., & Suranta, S. (2025). Analysis of the implementation of Government Regulation Number 58 of 2023 on the withholding of Article 21 income tax for permanent employees at PT XYZ. *International Journal of Economics, Business and Accounting Research (IJEBAR), 9*(3).

Fatmawati, S., & Adi, S. W. (2022). Pengaruh kesadaran pajak, kualitas pelayanan fiskus, tingkat pemahaman pajak, tingkat pendapatan dan sanksi pajak terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor (Studi empiris pada SAMSAT Kota Surakarta). *Eqien: Jurnal Ekonomi dan Bisnis, 11*(1), 883–890.

Gahauna, M., Kawulur, A. F., & Evinita, L. L. (2024). Analisis Pajak Penghasilan Pasal 21 Puskesmas Mangaran. *Jurnal Ekonomi, Kependidikan, Manajemen, dan Akuntansi, 2*(4), 49–56.

Goenawan, J. E. M., Walandouw, S. K., & Wangkar, A. (2025). Analisis penerapan Tarif Efektif Rata-rata dalam perhitungan dan pelaporan Pajak Penghasilan Pasal 21 pada PT Lorent Frozen Fish Kota Bitung. *Riset Akuntansi dan Portofolio Investasi, 3*(1), 308–315.

Ikatan Akuntan Indonesia. (2022). *Modul pelatihan pajak terapan Brevet AB terpadu*. Ikatan Akuntan Indonesia.

Kementerian Keuangan Republik Indonesia. (2025). *APBN KiTa: Kinerja dan fakta edisi 2025*. Direktorat Jenderal Anggaran, Kementerian Keuangan RI.

Lafera, D., & Weno, F. (2025). Analisis perhitungan Pajak Penghasilan Pasal 21 (PPh Psl 21) gaji pegawai tetap Rumah Sakit Islam Ibnu Sina Padang tahun 2024. *Jurnal Akademi Akuntansi Indonesia Padang, 5*(2), 381–397.

Mardiasmo. (2023). Perpajakan edisi terbaru.

Munthe, E. S., Lidia, R., Harahap, A. H., & Vientiany, D. (2024). Upaya dalam merencanakan penerapan pajak PPh 21 sebagai langkah pengefesiensian pajak penghasilan. *Jurnal Akuntansi Keuangan dan Bisnis, 2*(1), 62–68.

Nisa, K., & Mahagiyani, M. (2025). Analisis perhitungan, penyetoran, dan pelaporan Pajak Penghasilan (PPh) Pasal 21 atas penghasilan karyawan tetap pada Kebun Cibungur KSO. In *Prosiding Seminar Nasional Pembangunan dan Pendidikan Vokasi Pertanian* (Vol. 6, No. 1, pp. 76–87).

Nuraini, F. N. (2024). Analisis dampak penerapan Peraturan Pemerintah No 58 Tahun 2023 terhadap pemotongan Pajak Penghasilan Pasal 21 pada Wajib Pajak orang pribadi. *Jurnal Rimba: Riset Ilmu Manajemen Bisnis dan Akuntansi, 2*(3), 158–170.

Peraturan Menteri Keuangan Republik Indonesia Nomor 168 Tahun 2023 tentang Petunjuk Pelaksanaan Pemotongan Pajak atas Penghasilan Sehubungan dengan Pekerjaan, Jasa, atau Kegiatan Orang Pribadi.

Peraturan Pemerintah Republik Indonesia Nomor 58 Tahun 2023 tentang Tarif Pemotongan Pajak Penghasilan Pasal 21 atas Penghasilan Sehubungan dengan Pekerjaan, Jasa,

atau Kegiatan Wajib Pajak Orang Pribadi.

Poluan, V. M., Kalangi, L., & Tangkuman, S. J. (2024). Analisis perhitungan dan pelaporan Pajak Penghasilan Pasal 21 di PT Celebes Indonesia (Manado Quality Hotel). *Riset Akuntansi dan Portofolio Investasi, 2*(2), 60–64.

Priyanti, U., & Aisyah, S. (2023). Assessment and recommendations for enhancing compliance in income tax Article 21 calculations: A case study of XYZ Hospital. *Jurnal Ilmiah Manajemen Kesatuan, 11*.

Resmi, S. (2022). *Perpajakan: Teori dan Kasus*. Jakarta: Salemba Empat.

Sugiyono. (2023). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.

Tahulending, M., Pesik, H., & Kasenda, N. J. (2026). Analisis penerapan perhitungan, pemotongan, dan pelaporan Pajak Penghasilan Pasal 21 pada PT PLN (Persero) ULP Airmadidi. *Jurnal Akuntansi, Manajemen dan Ilmu Ekonomi (Jasmien), 5*(08), 1185–1189.

Undang-Undang Republik Indonesia Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan.

Waluyo. (2023). *Akuntansi Pajak*. Jakarta: Salemba Empat.

Warokka, A., Elim, I., & Tangkuman, S. (2023). Analisis perhitungan, pemungutan, dan pelaporan PPh 21 pegawai tetap berdasarkan UU No. 7 Tahun 2021 pada PT Bank Rakyat Indonesia (Persero) Kantor Cabang Manado. *Going Concern: Jurnal Riset Akuntansi, 18*(3), 162–170.

Wekke, I. S. (2019). *Metode Penelitian Sosial*. Gawe Buku.

Winarsih, E. (2022). Evaluasi perhitungan, pemotongan, penyetoran dan pelaporan Pajak Penghasilan (PPh) Pasal 21 atas karyawan tetap (Studi kasus pada Kantor Wilayah VI PT Pegadaian Makassar). *Restitusi: Jurnal Riset Perpajakan, 1*(02), 27–34.