Integration Analysis Of Islamic Accounting Information System In Payroll And Income Tax Article 21 (Pph 21) Imposition

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Abstract

This study aims to the application of accounting information systems in payroll and the imposition of income tax article 21 (PPh Article 21) at PT. Putra Dumas Lestari.

The research method used is descriptive analysis. Data were obtained through interviews, documentation and literature studies.

The results of the study indicate that the applied accounting payroll system is in accordance with the theory, consisting of documents, records, functions and network procedures. The accounting payroll system is quite reliable because it has met the elements of internal control, but there are still some weaknesses in the elements of organizational structure, recording procedures and healthy practices. These weaknesses are dual functions, ineffective recording of attendance and lack of supervision in the process of recording attendance. The results of the study also show that the procedure for calculating Article 21 Income Tax is in accordance with tax regulations. Non-taxable income, office costs and tax rates used are also in accordance with tax regulations. However, in terms of calculating gross income, it is not in accordance with tax regulations because it does not add up rounding and tax permits. At PT. Putra Dumas Lestari shows that in the employee payroll calculation system, it is adjusted to the number of absences and employee skills. This is considered less effective if absences are done manually (with employee signatures) and finger scans if a system error occurs. Meanwhile, the imposition of PPh Article 21 on employee salaries has two different systems based on the latest regulations and policies from the government.

Keywords: *Integration, accounting, income tax, Payroll, PPh 21.*

Introduction

Along with the development of technology, Accounting Information Systems (AIS) have become very important for operational systems and decision-making in various companies. The purpose of AIS is to process financial and accounting data and create financial reports which can be used by managers or other parties who have an interest in making business decisions (Putri & Syafina, 2019). This system involves information about income, expenses, employee information, and tax aspects of a company (Rahayu & Yulianto, 2023; Samanto, 2021).

The company has an obligation to provide rewards for its employees' hard work, time and thought in the form of appropriate and timely salaries, bonuses, allowances (Suryanti et al., 2023). Accuracy and calculating the salary to be paid is very important. If there are frequent

errors in calculating salaries, it will certainly cause problems between the company and its employees. The best solution is to have a computerized system that can produce correct, fast and accurate data, so that it can ease the work of complex calculations with relatively small errors (Intishar & Muanas, 2018). This payroll information system also includes the calculation of employee Income Tax (Hanum et al., 2022; Siregar et al., 2023).

Tax is one of the sources of government funds for development, both central and regional governments (Rizqi et al., 2023). Tax is regulated in the Law on General Provisions and Tax Procedures which is mandatory for all citizens. In the current era of modernization, efforts to maximize tax revenues depend on digital technology systems for tax administration (Setiabudi, 2019). Especially during the Covid-19 era in 2019, where several activities in all sectors of life were hampered.

Accounting information systems are very much needed at times like this. So integration is needed. Integration is the process of combining various subsystems into one system that functions together (Ferdila & Lailiyah, 2022). In the context of accounting information systems, integration means connecting various modules such as payroll, taxation, and attendance into one integrated system to increase efficiency and accuracy (Langi et al., 2019). The goal is for the company to survive in any situation and avoid huge losses.

Based on the author's interview with the Field Manager of PT. Putra Dumas Lestari is a company engaged in the construction sector. Based on the results of observations that have been made that the implementation of accounting information systems such as attendance still uses a manual system for the field section which is considered less effective because it still uses worker signatures and manual recording if there is overtime work. Other things are also marked by the existence of a monitoring system when manual attendance is still lacking, late submission of overtime work letters to the HRD staff or personnel staff, causing the payroll calculation process to be often late and less effective. This will have an impact on the imposition of income tax article 21 for field employees. So, PT. Putra Dumas Lestari needs a payroll information system as well as the calculation of Income Tax Article 21 that is fast and accurate and can optimize the personnel and financial work processes to be more effective and efficient.

The imposition of Article 21 Income Tax now has the latest accounting information system. Unlike previous years, in early 2024 a calculation system for Article 21 Income Tax has been designed using the TER (Average Effective Rate) system where the imposition of Article 21 Income Tax can be calculated every month. Unlike in the previous year, the calculation and imposition of Article 21 Income Tax were calculated annually. So, if there is an increase in salary or allowances, it will not be visible every month because the calculation is carried out in one current year.

The manual attendance and payroll system currently used by PT. Putra Dumas Lestari has several significant weaknesses. The manual process is prone to human error, such as errors in recording employee attendance and calculating the amount of salary that should be paid. In addition, this manual process often causes delays in completing payroll each month,

which can ultimately reduce employee morale and satisfaction. Delays and inaccuracies in payroll calculations also have an impact on untimely tax reporting and payments, which can result in sanctions and fines from the tax authorities.

In today's digital era, information technology has developed rapidly and offers various solutions to improve the efficiency and accuracy of business processes (bahardiansyah et al., 2022; Dwijantara et al., 2021). PT. Putra Dumas Lestari needs to adopt a sophisticated accounting information system to replace the outdated manual system. The implementation of an integrated accounting information system will help companies manage attendance, payroll, and taxation data more effectively (Sholihah, 2022). This system will not only reduce human error but also speed up the payroll process, so that employees receive their salaries on time. In addition, a good accounting information system will facilitate accurate tax reporting, in accordance with applicable regulations.

Tax regulations in Indonesia, especially those related to Income Tax Article 21, continue to change to adapt to economic developments and government policies. One significant change is the implementation of the Average Effective Rate (TER) for calculating employee income tax. The implementation of TER requires adjustments in the company's payroll and taxation systems in order to calculate taxes correctly and fulfill tax obligations on time. PT. Putra Dumas Lestari must ensure that the accounting information system used is able to accommodate these regulatory changes and facilitate tax calculations in accordance with TER. Without this adjustment, the company is at risk of not complying with tax regulations which can result in sanctions and fines (Mahjati Ismail et al., 2024).

By identifying and understanding these problems, this study aims to develop and implement an effective accounting information system at PT. Putra Dumas Lestari, so that it can improve efficiency, accuracy, and compliance with applicable tax regulations. The success of a company is largely determined by a person's ability to manage the resources they have, such as human resources (Rahmadani et al., 2018). planning, finance, and technology. With a high level of expertise and in accordance with the required fields such as accounting information systems, a person will be able to run the company's operations according to the plan that has been built with the same goal (Saputri et al., 2019).

Based on research conducted by (Yanti & Firdausi Mustoffa, 2022), entitled concluded that the payroll accounting information system at PT Daria Dharma Pratama Air Berau has been running quite well, there are only a few that do not comply with the existing theory such as the absence of a letter of change and salary statement and the existence of dual duties. The constraints in the payroll accounting information system of PT Daria Dharma Pratama Air Berau are that the overtime work order made by employees has not reached HRD, the attendance time recorder experiences interference/errors so that work is hampered and the payroll system still uses Microsoft Excel or Word which does not use a special application. Based on research by (Triasari & Anggelina Maria, 2022) concluded that the payroll information system and calculation of Income Tax (PPh) specifically article 21 at PT. Infra

Indonesia is still done manually and many miscalculations are found due to Human Error. This is detrimental to employees and also the company.

Research by (Suprihati & Kristiyanti, 2021) concluded that the payroll information system of PT Indah Yatama Air Cargo Jateng is not in accordance with the theory put forward by Mulyadi and the payroll accounting information system in the internal control efforts of PT Indah Yatama Air Cargo Jateng does not fully support the internal control elements related to payroll because there are several functions that have not been separated.

Research (Astari & Marlina, 2022) examines the analysis of payroll accounting information systems at PT. Galang Insan Pratama. This study found that the manual system causes inaccuracies in payroll and suggests the implementation of a computer-based information system. (Iqbal et al., 2024) focused on optimizing the payroll information system and PPh calculation at PT. Gramaselindo Utama. They showed that an integrated information system can improve operational efficiency. Research (Suprihati & Kristiyanti, 2021) analyzed the implementation of a payroll accounting information system to improve the effectiveness of internal control at PT. Sriwijaya 87. This study found that the use of information technology improves the reliability and efficiency of the payroll process.

This study updates and extends the findings of previous studies in several ways: Implementation of the TER (Average Effective Rate) System. The Average Effective Rate (TER) is the average tax rate applied to an individual's taxable income after taking into account various elements of income and applicable deductions (Saputra & Iskandar, 2024). This study focuses on the application of TER in calculating Article 21 Income Tax, an aspect that has not been discussed in depth in previous studies. By focusing on TER, this study offers a solution that is more in line with the latest regulatory changes. Integration of Payroll, Attendance, and Taxation Modules: This study develops and tests an information system that integrates these three modules, ensuring consistent and accurate data from attendance to tax reporting. This is different from previous studies that tend to focus on only one aspect.

Comprehensive Business Process Approach: This study not only evaluates the accounting information system from a technical perspective but also considers the business workflow and decision-making process at PT. Putra Dumas Lestari. This study uses the latest data from PT. Putra Dumas Lestari, including attendance, payroll, and tax data from 2022-2023. This data provides more accurate insights into the current conditions and specific needs of the company. Then, conduct an in-depth analysis of the impact of accounting information system implementation on operational efficiency and tax compliance. In addition, this study evaluates the effectiveness of the system in various business scenarios and regulatory changes. Thus, this study makes a significant contribution to the literature on accounting and tax information systems by offering practical and measurable solutions to overcome the limitations of manual systems, improve operational effectiveness, and ensure compliance with applicable tax regulations.

Literature review

Accounting Information System

Accounting information system according to Kasmir is a system that processes data and transactions to produce useful information for planning, controlling and operating a business (Iqbal et al., 2024; Sanjaya et al., 2024). With an adequate accounting system, company accountants can prepare financial information for each level of management, owners, creditors and other users of financial statements (stakeholders) due to economic decision making (Rahmayuni et al., 2018).

Employee Payroll

According to (Setiawan & Aisyiah, 2019) salary is generally payment for the provision of services carried out by employees who have a managerial position, but wages are generally payment for the provision of services carried out by implementing employees (laborers). Generally, salaries are paid on a fixed monthly basis, while wages are paid in relation to working days, working hours or the number of product units produced by employees. According to (Kriswanto, 2013), employers prepare wage structures and scales by considering class, position, length of service, education and competence. This means that position and wages are directly proportional. Still related to wages, Article 92 paragraph (2) of the Manpower Law states that employers conduct periodic wage reviews by considering the company's capabilities and productivity. According to the explanation of this article, the wage review is carried out to adjust the price of living necessities, work performance, development, and company capabilities (bahardiansyah et al., 2022).

Income Tax Article 21 (PPh Article 21)

According to (Istighfarin & Fidiana, 2018), tax is a mandatory contribution to the state owed by individuals or entities that is mandatory based on the Law without receiving direct compensation and is used for state needs for the greatest prosperity of the people. According to Tax Law Number 36 of 2008, Article 4 paragraph (1) states that Income is any additional economic capacity received or obtained by taxpayers, whether originating from Indonesia or outside Indonesia, which can be used for consumption or to increase the wealth of the taxpayer concerned, with any name and in any form. Income Tax Article 21 (PPh Article 21) is a tax on income in the form of salary, wages, honorarium, allowances and other payments with any name and in any form in connection with work or position, services, and activities carried out by individuals who are domestic Tax Subjects.

Latest Income Tax Regulation Article 21

In early 2024, there was a regulation on Article 21 Income Tax. The government has re-regulated the withholding of Article 21 Income Tax owed in Government Regulation (PP) No. 58 of 2023 concerning the withholding rate of Article 21 Income Tax on Income in connection with work, services or activities of individual taxpayers. The withholding rate scheme for Article 21 Income Tax is divided into two parts, namely: the rate based on Article 17 paragraph (1) letter a of the Income Tax Law, where the calculation of Article 21 Income Tax for a year is in the last tax period, and the Average Effective Rate (TER) for withholding Article 21 Income Tax to calculate Article 21 income tax in tax periods other

than the Last Tax Period or monthly and daily. The legal basis for calculating the latest Article 21 Income Tax is in accordance with the provisions in Article 21 paragraph (5) of Law No. 7 of 2021 concerning the harmonization of tax regulations (HPP).

Average Effective Rate (TER) is the average tax rate applied to an individual's taxable income after taking into account various elements of income and applicable deductions (Aalin, 2018). TER is designed to simplify the tax calculation process and provide certainty to taxpayers regarding the amount of tax to be paid.

The calculation method is as follows: First, calculate gross income: Add up all employee earnings before taxes, including base salary, allowances, bonuses, etc. Second, Subtract Allowable Deductions is subtract gross income from allowable deductions such as pension contributions, health insurance, and other deductions provided by law. Third, Calculate Taxable Income (PKP): It is after getting net income (gross income minus deductions), calculate taxable income. Fourth, Apply TER: it is using the applicable average effective rate to calculate the amount of tax payable under the PKP.

The amount of tax to be paid based on PKP. Main Differences between TER Method and Previous Calculation Method (Pohan, 2019): First, simplicity: it is the TER method is simpler compared to the previous progressive calculation method which requires the application of different tax rates to different income levels. TER consolidates rates into one average rate applied to all taxable income. Second, tax certainty: TER provides certainty to taxpayers regarding the amount of tax to be paid. With the progressive method, the amount of tax to be paid can vary depending on the level of income and the tax rate applicable to each income layer. Third, administrative efficiency: it is the implementation of TER reduces the administrative burden for companies and tax authorities because tax calculations become simpler and easier to implement in the accounting information system. Fourth, Adjustment to Regulatory Changes: it is TER makes it easier to adjust to changes in tax regulations because the average effective rate can be adjusted more easily than changing several rates across different income levels. With the implementation of TER, it is expected that companies can calculate and pay employee income tax timelier and accurately, reduce the risk of errors, and ensure compliance with applicable tax regulations.

According to (Harun, 2022; Kriswanta et al., 2021; Sari et al., 2021), in general, what is meant by an employee is a person who works in a company or institution and is paid with money. Or an employee can also be interpreted as a person who works as a worker in a company or institution to carry out the operations of his workplace with compensation in the form of money. Employees or taxpayers have the right to receive income that is free from tax or commonly called Non-Taxable Income (PTKP). Based on the Regulation of the Minister of Finance Number 101/PMK.010/2016, the minimum non-taxable salary of IDR 4,500,000 per month or less is not required to pay tax.

Research methods

This study uses qualitative descriptive. Qualitative descriptive is a method that functions to describe or provide an overview of the object being studied through data that has been

collected as it is, then describes the problem or focuses on the problems when the research is carried out, the research data is then processed and analyzed to draw conclusions (Duli, 2019). In the data collection techniques in this study are interviews, observations, and documentation. These three techniques are used to obtain data and information that support and complement each other about payroll data at PT. Putra Dumas Lestari. The Observation Method is a research method by conducting direct observations on the objects being studied against personnel data and analyzing the system needed to find out the elements of the system.

Observation is one of the fundamental bases of all data collection methods in qualitative research, especially concerning the social sciences and human behavior (Haris, 2011). Observation is also understood as the "mainstay of ethnographic companies", meaning that observation is a systematic process of observing human activities and physical settings where these activities take place continuously from the locus of natural activity to produce facts. The Interview Method is a method for obtaining data by verbal questions and answers carried out by informants who are in the PT. Putra Dumas Lestari company environment. This study uses the interview method as the chosen technique to be applied to the experimental group, which in this case is the personnel and authorities in the Company. Because with the interview method, what are the actual problems, obstacles and conditions can be known and concluded, so that the information to be obtained is completer and more effective.

This documentation method aims to obtain data regarding payroll calculations and the imposition of Article 21 Income Tax that has been carried out from 2019 to March 2024. After obtaining the required data, the researcher will analyze the documents.

Results and Discussion

Based on the research results obtained by the author on the Accounting Information System at PT Putra Dumas Lestari. Interviews were conducted with managers, supervisors, employees, and administrative staff.

In Use of SIA in Payroll and PPh 21 like:

Implementation and Integration: The company has been using SIA to manage payroll since 2010. SIA is integrated with the employee attendance system, ensuring data consistency and accuracy. Efficiency and Accuracy: SIA has improved efficiency and accuracy in payroll management and PPh 21 calculations compared to manual methods. Features and Mechanisms: SIA is equipped with an automatic calculation feature that follows applicable tax regulations. The system facilitates the creation of payroll reports and stores historical data for audits and tax reporting. Challenges and Solutions: Challenges that have been faced include difficulties in initial data integration, customizing the system to the company's specific needs, and user understanding. The company has overcome these challenges through user training, regular system updates, and collaboration with the IT team.

Standard Guidelines and Procedures

Structured Procedures: The company has standard guidelines and procedures for using

AIS in payroll, covering technical steps, data entry, payroll calculation, and verification.

Steps for Calculating PPh 21: Steps taken to ensure correct calculation of PPh 21 include: Understanding PPh 21 Rules, System Configuration, Testing System, Employee Data Validation, Periodic Monitoring and Review, Tax Regulation Update, Training and Education

Audit and Error Handling

Audit Frequency: The frequency of payroll data audits varies, including daily, weekly, monthly, and as needed audits. Error Handling: Error handling steps include: Identification of problems, Data Verification, Consultation with the Relevant Team, Data Correction, Communication with Employees, Re-audit, System Upgrade, Reports and Documentation

Impact of AIS on Employee Efficiency and Satisfaction

Positive Perception: Supervisors, employees, and administrative staff feel the benefits of AIS in making their jobs easier, increasing efficiency, and improving data accuracy. Data Update Speed: SIA can update changes to employee data or PPh 21 regulations in real-time or within minutes. Ease of Use: SIA is rated as easy to use with a user-friendly interface and training provided by the company. Clarity of Information: Information regarding PPh 21 deductions on pay slips is considered quite clear, although there are suggestions to improve the explanation regarding the basis for calculation. Response and Support: The response and support from the HR and IT departments was rated as very good, with open communication and adequate technical support.

The implementation of SIA in PT Putra Dumas Lestari has provided a significant positive impact in the management of payroll and calculation of PPh 21. SIA has increased efficiency, accuracy, and compliance with tax regulations. The company has made good efforts in managing constraints and ensuring that the system is used effectively and efficiently.
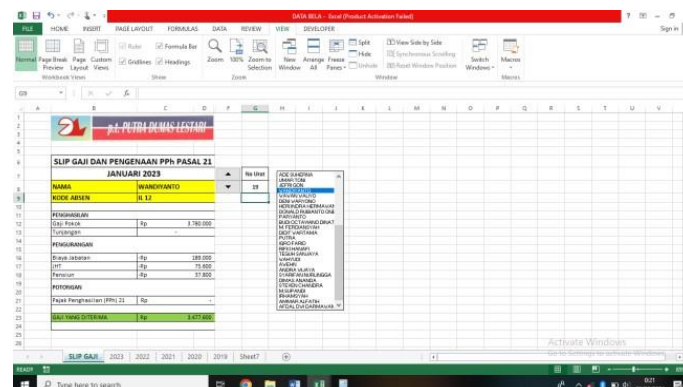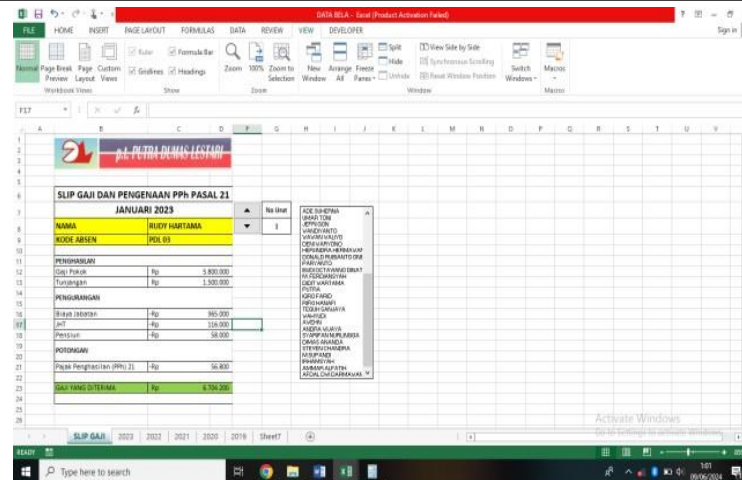
Figure 1. View of Pay Slip and Calculation of Income Tax Article 21 Per Month

The image above shows an employee's pay slip that has been deducted with Article 21 Income Tax. This data contains the employee's name, absence code, basic salary, allowances, position costs, Old Age Security (JHT), Pension, Article 21 Income Tax deductions, and finally the employee's monthly salary income after tax.

The data above shows that on behalf of Wandiyanto, no Article 21 Income Tax deduction was made. Meanwhile, on behalf of Rudy Hartama, Article 21 Income Tax was imposed on Rp. 56,800 per month. Therefore, it can be concluded that not all employees are not subject to Article 21 Income Tax.
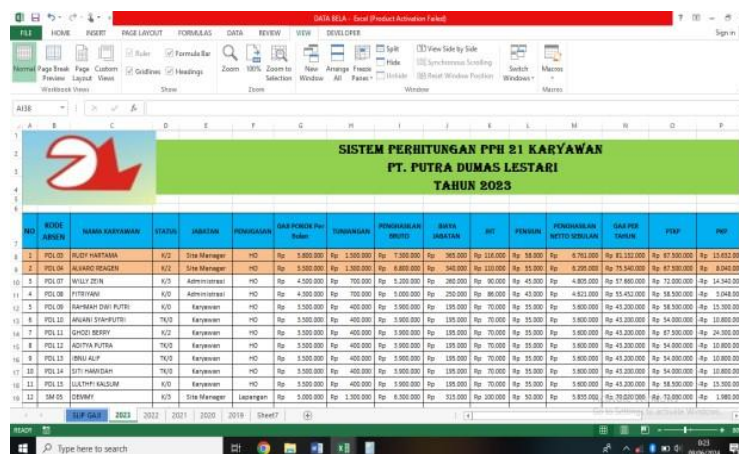
Figure 2. Display of Employee Article 21 Income Tax Calculation

In the image above, it is the calculation and deduction of PPh Article 21 for employees. This data contains monthly and annual salaries, allowances, Non-Taxable Income (PTKP) and Taxable Income (PKP). After obtaining PKP, the amount of PPh Article 21 imposed on employee salaries will be calculated.

In the data above, it shows that there are employees whose PKP amount is minus. This means that the amount of employee PTKP exceeds the amount of employee income or salary per year. Therefore, these employees are not subject to Article PPh 21. Meanwhile, a positive PKP value means that the employee has a PTKP amount that

exceeds the annual salary income which will be the basis for imposing Article 21 Income Tax.

Figure 3 Income Tax Article 21 Deductions and Rates
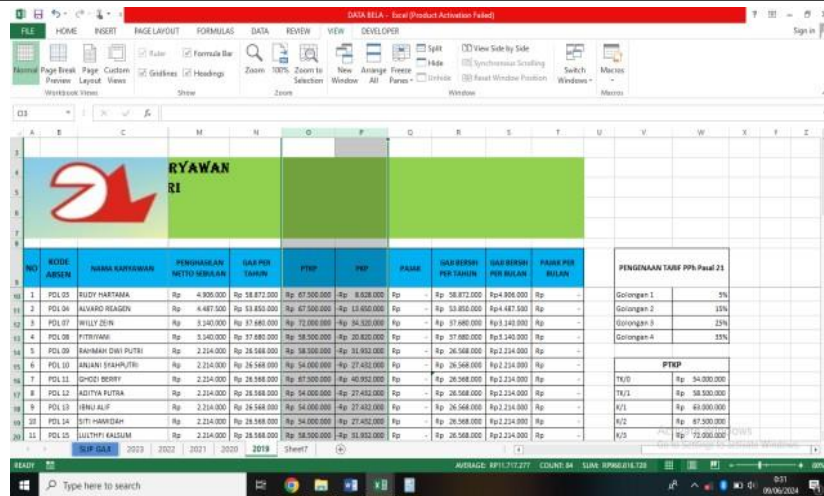
The image above is a continuation of the calculation of Article 21 Income Tax for employees. This data contains the number of PKP, Article 21 Income Tax Deductions, net salary per year and per month, and the tax imposed per month. Based on the calculations that have been made, in 2023 there are employees who are subject to Article 21 Income Tax on behalf of Rudy Hartama and Alvaro Reagen with a rate of 5% each. So, the Article 21 Income Tax deduction on behalf of these employees is IDR 681,600 and IDR 402,000 per year. While for other employees are not subject to Article 21 Income Tax

Figure 4 Calculation of Employee Article 21 Income Tax in 2022

In 2022, the employee who is subject to Article 21 Income Tax is Rudi Hartama at Rp. 120,600 per year or equivalent to Rp. 10,050 per month. Meanwhile, other employees are not subject to Article 21 Income Tax.

Figure 5 Calculation of Income Tax Article 21 for 2019-2021

Based on the data above, it shows that for 3 consecutive years from 2019 to 2021, there was no deduction and imposition of Article 21 Income Tax, this was caused by the Covid-19 virus outbreak which resulted in many employees working from home and being on leave. This has an impact on reducing employee salaries due to the paralysis of the economy and distribution from all business sectors.

Next, the results of the author's interview regarding Article 21 TER Income Tax with Mr. Demmy as the field manager. PT Putra Dumas Lestari has 53 employees. The average employee salary is IDR 5 million per month. The company has a combination of permanent and contract employees. All employees have NPWP. The company has registered its employees in the JHT, JKK, and JKM programs.

Payroll and PPh 21 Withholding

Payroll System is the company has implemented SIA to manage payroll and PPh 21 calculations. Salary Deductions is companies implement salary deduction policies for several reasons, such as employee debts, overpayment of salaries, company compensation, and unpaid leave. PPh 21 Deduction is the Company has deducted PPh 21 every year in accordance with applicable provisions. Calculation Method for Income Tax Article 21 is SIA uses the average effective rate (TER) for monthly tax deductions from January to November and the progressive rate of Article 17 of the Income Tax Law for tax deductions in the last tax period or December.

TER System Implementation

System Changes: In early 2024, the company has implemented the TER system for calculating Article 21 Income Tax in accordance with the latest regulations. Implementation of TER System is the Company has implemented TER rates since January 2024. Perception of the TER System, namely Efficiency is the TER system is considered more effective because it harmonizes PPh 21 deductions with employee income received from various sources, including income from foreign companies.

PT Putra Dumas Lestari has demonstrated its commitment in implementing an integrated accounting information system to manage payroll and PPh Article 21 calculations. The company has adapted to changes in tax regulations, especially with the implementation of the TER system. SIA has helped improve the company's efficiency and compliance with tax regulations.
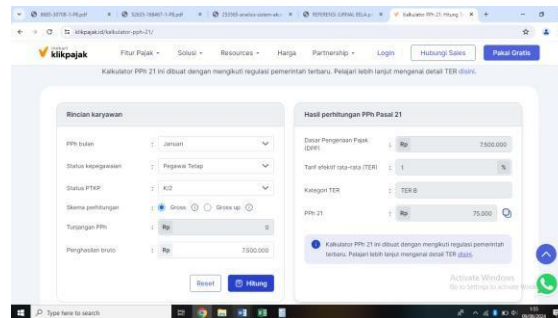

Figure 6. View of the Article 21 Income Tax Calculation Website

The image above shows that there is a new calculation that can be accessed online. With this latest calculation, it is easier for accounting staff to find out employee taxation directly every month without manually calculating it per year. Calculation and Imposition of Article 21 TER Income Tax is considered more effective than the previous system. It just doesn't contain the employee's name, so the accounting staff will load the data along with the employee's name.

Discussion

From the results of the data analysis above, it can be seen that the calculation of Article 21 Income Tax at at PT. Putra Dumas Lestari in accordance with Tax Law No. 36 of 2008 in the calculation of Article 21 income tax on the annual salary of permanent employees. At at PT. Putra Dumas Lestari provided to employees are overtime pay, Eid allowances. If there is an error in the Calculation of Gross Salary or there is an error in the calculation of tax deductions from income, it can be detrimental to the Taxpayer himself or the agency or foundation as the tax deduction in calculating its tax. Meanwhile, the Calculation of Gross Salary that the author uses are in accordance with Tax Law No. 36 of 2008. Overtime pay is one of the components that increases gross income. According to the Director General of Taxes PER-16/PJ/2016, taxpayers are employees, recipients of severance pay, pensions, or benefits, old age benefits, including their heirs. Taxpayers of PPh 21 in the non-employee category who receive or earn income in connection with the provision of services.

Conclusion

Based on the results of the study at PT. Putra Dumas Lestari shows that the calculation of employee salaries is carried out using Microsoft Excel software. This calculation is based on the number of manual absences and fingerprints of PT employees. Putra Dumas Lestari and also according to the skills they have. Meanwhile, for the calculation and

imposition of Article 21 Income Tax at PT. Putra Dumas Lestari from 2019 to early 2024 there is a significant difference. Where in 2019 to 2023, the imposition of Article 21 Income Tax still uses manual calculations for each year, which will then be divided for each month as a deduction of Article 21 Income Tax on employee salaries. This is inaccurate because Article 21 Income Tax is deducted based on the highest salary each month, which results in employees' salaries not being the same each month, which will be detrimental to employees. Therefore, with the calculation of Article 21 TER Income Tax, it is hoped that it will be easier to impose Article 21 Income Tax. This is because the deduction and imposition of Article 21 TER Income Tax is based on the salary of each employee per month. In other words, the tax imposed is adjusted to the salary paid per month.

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