

# The Influence of Employee Perceptions on Withholding Income Tax Article 21 (Case Study of PDAM TIRTA BHAGASASI Bekasi Regency)

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## ABSTRACT

*This study aims to determine the effect of employee perceptions of deduction of income tax article 21 in PDAM TIRTA BHAGASASI Bekasi Regency. This type of research is quantitative and qualitative. The population of this study was the Regional Drinking Water Company (PDAM) TIRTA BHAGASASI Bekasi Regency using purposive sampling with the number of employees listed on the company profile of 1,055 to 100 respondents using the slovin formula. The research instrument is a questionnaire. The results of the research instrument test used a simple linear regression test. The significant value of the employee perception variable (X) was obtained. The tcount was  $5,626 > 1,660$  and a significance of  $<0.050$  ( $0.000 < 0.050$ ), there was a significant effect. Based on the results of these data it can be concluded that employee perceptions affect the deduction of income tax article 21.*  
**Keywords:** Employee Perception, withholding tax article 21.

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## Introduction

Income Tax (PPh) Article 21 is a tax imposed on employee income which is deducted directly by the company before it is received by the employee. PPh 21 has complex rules and provisions, including tax calculations and deductions based on income level and marital status. Good management of PPh 21 by companies is important to ensure compliance with tax regulations and the financial welfare of employees. However, employee perceptions of PPh 21 can vary. Some employees may feel that PPh 21 has a negative impact on the net income they receive, while others may see it as a natural part of their obligations as good citizens. Apart from that, employees' understanding of the regulations and calculations of PPh 21 as well as the level of support provided by the company in managing PPh 21 can also influence their perceptions.

PDAM (Regional Drinking Water Company) is a regionally owned business entity which operates in the field of providing clean water for the community. As a business entity that operates in the PDAM area, it also operates in the territory of Indonesia, therefore PDAM is obliged to follow the rules and regulations that have been regulated by the government, including in terms of taxation. Recording taxation is a very crucial thing for the PDAM Tirta Bhagasasi Bekasi Regency company, in this case it will be mutually binding in terms of state revenue and community welfare. In recording income tax (PPh) article 21, this has been stipulated by the applicable law, namely Law Number 7 of 2021 in the Income Tax Harmonization Law (UU HPP).

Yuli Chomsatu Samrotun, Suhendro (2018) stated that it is not easy to persuade all taxpayers to comply with all the requirements of the tax system. Compliance in paying taxes is a very serious problem in this country, because if taxpayers do not comply with existing regulations then the desire to carry out tax avoidance and negligence will arise and this will be very detrimental to the state due to reduced state revenues from the tax sector. Taxpayer compliance in paying taxes should be a strategic place in efforts to increase state revenues from the tax sector.

According to the Indonesian Minister of Finance at the APBN KITA (Performance and Facts) conference in February 2022, the realization of the Regional Revenue and Expenditure Budget (APBN) as of the end of January 2022 was quite good, especially in the tax sector which managed to grow rapidly. The tax sector is able to contribute Rp. 109.1 Trillion. Judging from the type of tax, PPh 21 for employees makes quite a large contribution to tax revenues for the January 2022 period. PPh 21 contributes 16.70%, growth of 26.9%, meaning that there is an improvement in labor utilization which can be seen from the decreasing unemployment rate and also the presence of payment of end-of-year bonuses to employees which causes income (PPh) article 21 to grow. An increase in tax revenues can make various national development projects run well and properly. This can be seen from the many developments and general improvements, infrastructure development and many other things that can improve the country.

In the 2014-2018 period, PDAM Tirta Bhagasasi, Bekasi Regency, received the best position in receiving performance scores from the Ministry of Public Works and Public Housing (PUPR). However, in 2019 until now there has been a decline in performance, one of the causes of which is the lack of effective tax management. Problems that occur in the tax section, there are several obstacles in calculating, withholding, recording and reporting (PPh) Article 21. The cause of these obstacles usually stems from the difference in overpayment because the taxation section is less effective in calculating new employee data such as when there are employees. who are married, have children or have divorce problems.

Considering the complexity and importance of PPh 21 in the context of taxation and employee welfare, research on employee perceptions of PPh 21 becomes relevant. This research can provide a better understanding of how employees view PPh 21, whether they feel it is fair, and whether they understand the regulations and calculations related to this tax. The results of this research can help companies improve the management of PPh 21, provide better support to employees, and promote compliance with tax regulations.

## **Research Method**

The quantitative method was chosen in this study. This method is included in research based on the philosophy of positivism, which is used in determining and examining certain populations or samples, in collecting using research instruments, in testing hypotheses that have been determined using statistical or quantitative data. Data classification according to the positivism philosophy can be divided into concrete, observable, measurable, relatively fixed and the relationship is cause and effect (Sugiyono, 2014).

Population according to Sugiyono (2016: 80) is a generalization area consisting of objects or subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions. The population in this study were employees of PDAM Tirta Bhagasasi Bekasi Regency totaling 1,055. In this data collection step, the researcher made observations and used additional methods, including the following:

1. Questionnaire, Questionnaire is data collection by using a list of questions distributed or distributed to respondents where the questions are in accordance with the research variables. This method is used to collect data on the effect of Compensation and Job Satisfaction on Employee Performance. The questionnaire used is a questionnaire with a Likert scale, where each answer is given a score as follows: A. Strongly agree answer with a score of 5, B. Agree answer with score 4, C. Neutral answer with score 3, D. Disagree answer with score 2, E. Disagree answer with score 1.
2. Interview, Interviews are data collection activities or methods carried out by meeting directly with respondents, where researchers as interviewers ask questions to PDAM Tirta Bhagasasi employees and interviewed PDAM Tirta Bhagasasi employees provide answers to the questions asked.
3. Observation, Observation is a way of collecting data by observing and examining ongoing actions. In order to obtain valid and accurate data in accordance with the reality in the field.

4. Literature Study, Literature study is a procedure used to collect information that is relevant and appropriate to the subject discussed and the problem to be researched. This information comes from books and scientific journals written by experts and other sources on the same topic.

Analysis Technique, the data analysis techniques used in this study are Validity Test, Reliability Test, Classical Assumption Test (Normality, heterokedatisity, multicollinearity), Simple Linear Regression Test (T Test).

## Result

### Descriptive Data

The data collection process at PDAM Tirta Bhagasasi was carried out through Google Form to 100 employees who were sampled respondents, the list of questions asked to respondents was closed with alternative Likert scale answers.

The list of questions on Perception (X1) is 9 questions, variable X, and Income tax withholding (PPh) article 21 (Y) is 6 questions. Based on the number of questionnaires distributed, it can be concluded as follows:

Table 1. Descriptive Data Result.

Description	Total
Questionnaires distributed	100
Returned questionnaires	100
Processed questionnaire	100
Ineligible questionnaires	0

Source: primary data 2023.

The questionnaires distributed to respondents amounted to 100, which were returned in the amount of 100 and had been filled in according to the required conditions, the questionnaire that did not meet the requirements was 0, this indicates that all questionnaires were declared to have been received properly.

Table 2. Characteristics Respondents Result.

No	Description	Criteria	Respondents (Number)	Percentage
1	Age of Respondent	19 – 25 Years	17	17%
		26 – 40 Years	50	50%
		Over 41 Years	33	33%
	Total		100	100%
2	Gender	Male	52	52%
		Female	48	48%
	Total		100	100%
3	Pendidikan Terakhir	SMA/K	18	18,4%
		D3/S1	67	68,4%
		S2/S3	13	13,3%

No	Description	Criteria	Respondents (Number)	Percentage
	Total		100	100%
4	Employee Status	Employee Candidate	20	20%
		Contract Labor	17	17%
		Permanent Employees	63	63%
	Total		100	100%
5	Length of Service	Less than 2 Years	17	17%
		2 – 5 Years	20	20%
		More than 5 Years	63	63%
	Total		100	100%

Source: primary data 2023.

From the table above, it shows that the dominating age of respondents is 26 to 40 years, 50%, the dominating gender is male, 52%, the last education of employees is D3 / S1 as many as 67 respondents by 67%, the dominating employee status is permanent employees 63 respondents by 63%, and the length of work is more than 5 years as many as 63 respondents or 63%.

Basically, employee status is classified based on length of service, if less than 2 years are categorized into contract employees, 2 - 5 years are categorized as prospective employees, and more than 5 years are included in permanent employees.

### 1. Validity Test

To find r table with  $df = n - 2 = 100 - 2 = 98$  with a df value of 98 and an r number with a significant level of 0.05 (5%) found. table 0.165. The instrument is considered valid if the number  $r_{count} > r_{table}$ . The method used for this validation check is Pearson's "product moment correlation" with a 95% confidence level ( $\alpha = 0.05$ ). To test whether each indicator is valid or not, it can be seen in the table below.

Table 3. Validity test results

Variabel	Statment	r Count	r Table	Description
<i>Employee perception (X1)</i>	X1.1	0,355	0,196	Valid
	X1.2	0,991	0,196	Valid
	X1.3	0,991	0,196	Valid
	X1.4	0,991	0,196	Valid
	X1.5	0,991	0,196	Valid
	X1.6	0,991	0,196	Valid
	X1.7	0,991	0,196	Valid
	X1.8	0,991	0,196	Valid
	X1.9	0,386	0,196	Valid
<i>Income tax withholding (PPh) Article 21 (Y)</i>	Y.1	0,661	0,196	Valid
	Y.2	0,885	0,196	Valid
	Y.3	0,883	0,196	Valid
	Y.4	0,913	0,196	Valid
	Y.5	0,915	0,196	Valid
	Y.6	0,667	0,196	Valid

Source: primary data 2023

### 2. Reliability Test

Reliability test is used to determine the consistency of measuring instruments in their use or these measuring instruments have consistent results when used many times at different times. The alpha formula is used to find the reliability of the instrument. Cronbach Alpha method, where a questionnaire is said to be reliable if Cronbach Alpha is greater than 0.600 (Sujarweni, 2018).

Table 4. Reliability Test Hasil

No	Variabel	Cronbach's Alpha	nilai	Description
1	Employee perception (X)	0,961	0,600	RELIABEL
2	Income tax withholding (Y)	0,904	0,600	RELIABEL

Source: primary data processed by SPSS, 2023

The reliability test results from the table above show that each variable has a Cronbach's alpha with a value above 0.600 so that it can be said that each variable measurement concept from the questionnaire is reliable so that the next step the items of each variable concept are suitable for use as measuring instruments in this study.

### 3. Normality Test

Data normality testing in this study was carried out using the Normal P-Plot graph method and confirmed using the One-Sample Kolmogorov-Smirnov Test which can be seen in the figures and tables below.

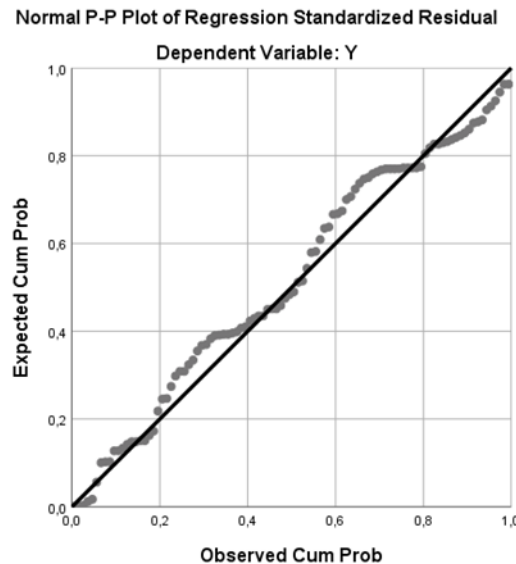


Figure 1. P-Plot Test of Normality

The normality test results in the Normal P-Plot image above show that the data distribution is around the diagonal line and follows the diagonal direction line, so the residual value of all variables is standardized, then testing the normality of the data using the Kolmogorov-Smirnov test in the SPSS application program with a probability level (sig) of 0.05. The criterion is the exact probability value (sig) > 0.05 then the data is normally distributed, while the exact probability value (sig) <0.05 then the data is not normally distributed.

Table 5. Kolmogorov-Smirnov Test Results  
 One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	5.15136903
Most Extreme Differences	Absolute	.110
	Positive	.070
	Negative	-.110

Test Statistic	.110
Asymp. Sig. (2-tailed)	.005 <sup>c</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Source: Primary Data Processed By SPSS 23

Meanwhile, in the results of the normality test using the One-Sample Kolmogorov-Smirnov Test method with Unstandardized Residual in the table data above, it can be seen that the Asymp. Sig. (2-tailed) has a significance level of  $0.05 > 0.05$  which indicates that the data is normally distributed. Based on the results of testing the normality of the data using the two test methods above, the regression model is normally distributed or the model has met the assumption of normality. Thus, it can be concluded that this regression model is suitable for continuing to the next stage of testing.

#### 4. Multicollinearity Test

Furthermore, in this study, multicollinearity testing was carried out which was seen from the tolerance value and the variance inflation factor (VIF) value in the Collinearity Statistics output results. The basis for making decisions on multicollinearity testing in this study is as follows: 1) If the tolerance value  $< 0.100$  then multicollinearity occurs. 2) If the tolerance value  $> 0.100$  then there is no multicollinearity. 3) If the VIF value  $> 10,000$  then multicollinearity occurs. 4) If the VIF value  $< 10,000$  then there is no multicollinearity.

Table 6. Multicollinearity Test Results Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.	Collinearity Statistics	
	B	Std. Error	Beta	t		Tolerance	VIF
1 (Constant)	13.034	1.892		6.890	.000		
PERCEPTION	.303	.054	.494	5.626	.000	1.000	1.000



a. Dependent Variable: INCOME TAX WITHHOLDING

Source: Primary Data Processed By SPSS 23

From the multicollinearity test results in the table above shows that the tolerance value on the cutting variable has a tolerance value of 1.00, the perception variable has a VIF value of 1.00. Based on the results of testing the multicollinearity of the data in the table above, it can be concluded that the tolerance value of the independent variable is greater than > 0.1 and the variance inflation factor (VIF) value on all independent variables has a value below <10, thus it can be concluded that the independent variables in this study do not occur multicollinearity.

**5. Heteroscedasticity Test**

The heteroscedasticity test in this study is used to determine whether in the regression model there is an inequality of variance from residuals on one observation to another, the first heteroscedasticity test uses the glatser test, which conditions if the significant value (sig) > from 0.050 then there is no heteroscedasticity (Ghozali, 2018, p. 139). The results of the heteroscedasticity test using Glacier can be seen in the table below:

Table 7. Heteroscedasticity Test Results  
 Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
(Constant)	4.750	1.139		4.170	.000
PERCEPTIO N	-.020	.032	-.061	-.604	.547

a. Dependent Variable: ABSRES

Source: Primary Data Processed By SPSS 23

From the data above, it can be seen that for perception (X) there is no heteroscedasticity because the significance exceeds 0.05 by 0.547, there is no heteroscedasticity because the significance exceeds 0.05 if confirmed using a scatterplot graph, it can be generated as follows:

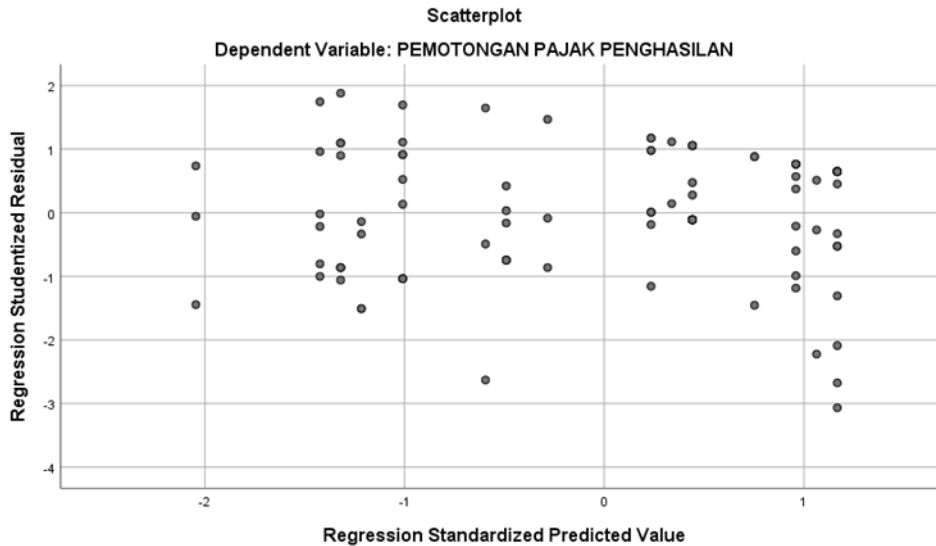


Figure 2. Scatterplot Test

Source: Primary Data Processed By SPSS 23

From the results of heteroscedasticity testing, it can be seen in the Scatterplots graph above that the data spreads randomly and is spread both above and below the number 0 on the Y axis. Thus the results of the heteroscedasticity test show that the data on the variables in this study do not occur heteroscedasticity, so the regression model is suitable for predicting employee perceptions of income tax withholding.

### 6. Simple Linear Regression Analysis Results

Regression analysis is used to determine how the independent variable affects the dependent variable. If X is the independent variable and variable Y is the dependent variable, then there is a relationship between variables X and Y, where the variation of X will also be accompanied by variable Y. Based on the results of data processing on Employee Perception (X) on Individual Pph Withholding (Y), the regression coefficient results are as follows;

Table 8. Simple Linear Regression Analysis Results

		ANOVA <sup>a</sup>				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	848.586	1	848.586	31.655	.000 <sup>b</sup>
	Residual	2627.124	98	26.807		

Total	3475.710	99			
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- a. Dependent Variable: INCOME TAX WITHHOLDING
- b. Predictors: (Constant), PERCEPTION

Source: Primary Data Processed By SPSS 23

The magnitude of the correlation / relationship value (R) is 0.494. From this output, it can be obtained the coefficient of determination (R Square) of 0.244, which implies that the effect of the independent variable (employee perception) on the dependent variable (income tax withholding) is 24.4%.

### 7. T Test (Partial)

According to Sujarweni (2015: 161) The t test is an individual partial regression coefficient test used to determine whether the independent variable (Xi) individually affects the dependent variable (Y). Based on the table below, it can be seen that hypothesis testing is as follows:

Table 9. Partial T Test Results  
 Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	13.034	1.892		6.890	.000		
	PERCEPTION	.303	.054	.494	5.626	.000	1.000	1.000

a. Dependent Variable: INCOME TAX WITHHOLDING

Source: Primary Data Processed By SPSS 23

### Hypothesis testing 1 (H1)

Based on the table above, it can be seen that the results of the t statistical test on variable X obtained the value of  $t_{count} > t_{table}$  ( $5.626 > 1.660$ ) and significance  $< 0.050$  ( $0.000 < 0.050$ ), then there is a significant influence. This means that the effect of employee perceptions on income tax withholding. Which means  $H_a$  is accepted and  $H_0$  is rejected.

### 8. Coefficient of Determination Analysis

According to Sujarweni (2018: 164) the Coefficient of Determination is used to determine the percentage change in the independent variable (Y) caused by the independent variable (X). the following is a table of the results of the coefficient of determination:

Table 10. Determination Coefficient Test Results

Model	Model Summary <sup>b</sup>			Std. Error of the Estimate
	R	R Square	Adjusted R Square	

1	.494 <sup>a</sup>	.244	.236	5.17758
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a. Predictors: (Constant), PERCEPTION

b. Dependent Variable: INCOME TAX WITHHOLDING

Source: Primary Data Processed By SPSS 23

Based on table testing, it can be seen where  $R = 0.494$  explains that the Employee Perception variable (X) has a very strong and unidirectional or positive correlation with changes in the variable income tax withholding (PPh) article 21 (Y).

The value of R square ( $r^2$ ) = 0.244. This value shows that the variable employee perception (X), has a contribution to the dependent variable (Y) of 24.4% and the remaining 75.6% is influenced by other factors outside this discussion / Discussion of Research Results.

## Conclusion

Based on the results of the research and discussion that has been stated previously, the following conclusions can be drawn:

1. Employee perceptions of income tax withholding PPh Article 21 at the Bekasi Regency TIRTA BHAGASASI PDAM Company have a significant effect on the income received.
2. Withholding income tax article 21 on employees of PDAM TIRTA BHAGASASI Bekasi Regency is in accordance with the applicable tax law stipulated by the finance minister Sri Mulyani on October 7, 2021, the Tax Regulation Harmonization Act (UU HPP).

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