

## ABSTRACT

### ANALYSIS OF PPH ARTICLE 21 CALCULATIONS FOR STATE CIVIL APPARATUS (ASN) IN THE SCOPE OF SMP NEGERI 2 MOJOWARNO JOMBANG

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This research aims to analyze the calculation, deduction and reporting of Income Tax Article 21 (PPh Article 21) on State Civil Apparatus (ASN) in Mojowarno 2 Middle School, Jombang Regency. The research method used is a qualitative approach with data collection through interviews, observation and documentation. Research data includes ASN salaries, tax withholding policies, and related tax reports. The research results show that the process of calculating PPh Article 21 is carried out based on Minister of Finance Regulation No. 101/PMK.010/2016, includes calculating gross income, deductions for office expenses, and Non-Taxable Income (PTKP) to determine Taxable Income (PKP). Tax cuts are carried out directly by the government treasurer. Reporting for Income Tax Article 21 is carried out according to applicable procedures via the E-Filling application. This research is expected to provide a practical contribution in increasing the efficiency of tax implementation in the Mojowarno 2 Middle School environment and to become an academic reference for similar research.

Keywords: PPh Article 21, ASN, Tax Calculation, Tax Withholding, Tax Reporting