

ABSTRAK

PPH Pasal 21 adalah salah satu sumber penerimaan negara yang paling besar dan paling langsung melekat dengan masyarakat, khususnya para pegawai. Akhir tahun 2023, pemerintah menetapkan peraturan baru dari PPh Pasal 21 yaitu melalui Peraturan Pemerintah 58 Tahun 2023 dan Peraturan Menteri Keuangan 168 Tahun 2023 menggunakan Tarif Efektif Rata-Rata yang berlaku pada 1 Januari 2024, yang merupakan pengganti dari peraturan lama yaitu Peraturan Direktur Jenderal Pajak PER-16/PJ/2016. Adapun tujuan penelitian ini adalah untuk mengetahui dampak dari penerapan Tarif Efektif Rata rata Dalam Perhitungan PPh Pasal 21 di Dinas Pertanian Kabupaten Agam. Metode penelitian yang digunakan adalah kualitatif dengan membandingkan perhitungan PPh Pasal 21 pegawai ASN menggunakan tarif lama (PER-16/PJ/2016) dan tarif baru (TER). Data dikumpulkan dari Dinas Pertanian Kabupaten Agam mencakup informasi penghasilan dan pemotongan pajak pegawai ASN. Hasil penelitian diharapkan dapat memberikan gambaran mengenai perbedaan beban pajak dan efektivitas implementasi TER dalam menyederhanakan perhitungan pajak. Penelitian ini memberikan kontribusi bagi pengembangan ilmu pengetahuan di bidang perpajakan, khususnya terkait implementasi kebijakan perpajakan baru di instansi pemerintah, serta dapat menjadi referensi bagi penelitian selanjutnya yang mengkaji efektivitas kebijakan perpajakan dalam sektor publik.

Kata Kunci: Pajak Penghasilan Pasal 21, Tarif Efektif Rata-Rata (TER), ASN, Dinas Pertanian Kabupaten Agam, Perbandingan Tarif Pajak

ABSTRACT

Article 21 Income Tax (PPh Article 21) is one of the largest sources of state revenue and is directly associated with the public, particularly employees. At the end of 2023, the government introduced new regulations concerning Article 21 Income Tax through Government Regulation No. 58 of 2023 and Minister of Finance Regulation No. 168 of 2023 by implementing the Average Effective Rate (AER), which came into effect on January 1, 2024. This regulation replaces the previous provision stipulated in the Directorate General of Taxes Regulation PER-16/PJ/2016. The purpose of this study is to examine the impact of implementing the Average Effective Rate in the calculation of Article 21 Income Tax at the Department of Agriculture of Agam Regency. The research method employed is qualitative by comparing the calculation of Article 21 Income Tax for ASN employees using the previous tax regulation (PER-16/PJ/2016) and the new Average Effective Rate (AER). The data were collected from the Department of Agriculture of Agam Regency, including information on ASN income and tax withholdings. The results of this study are expected to provide an overview of differences in tax burdens and the effectiveness of the AER implementation in simplifying tax calculations. This research contributes to the development of knowledge in the field of taxation, particularly regarding the implementation of new tax policies in government institutions, and may serve as a reference for future studies examining the effectiveness of tax policies in the public sector.

Keywords: *Article 21 Income Tax, Average Effective Rate (AER), ASN, Department of Agriculture of Agam Regency, Tax Rate Comparison*