

# **TAX INCOME CALCULATION ARTICLE 21 ON TAX SERVICE OFFICE PRATAMA EMPLOYEES SALARY OF SEPTEMBER 2007 PPH**

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ABSTRACT :

Tax is the most important thing for state revenue which includes public role and participation. What makes tax becomes most potential state revenue is the fact that tax has not been fully explored. The aim of this research was to find out how to calculate the income tax Article 21 by company in accordance with valid current regulations issued by the government. From the analysis, it can be concluded that the calculation of income tax article 21 has not done in accordance with the guideline book of taxation of tax income 21. This is because there were differences in terms of tax incentives, and they were not included in gross income enhancer elements. The calculation of income tax article 21 according to the company caused the value of tax paid by taxpayers is less than the calculation according to the applicable Tax Law