

Analysis of the Mechanism for Calculating and Reporting Income Tax Article 21 Using the Average Effective Tax Rate at PT Star Blue

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DOI: <http://doi.org/10.38177/AJBSR.2025.7211>

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Article Received: 21 April 2025

Article Accepted: 25 June 2025

Article Published: 28 June 2025

ABSTRACT

The Average Effective Tax Rate (AETR) scheme is a tax policy designed to simplify the calculation of income tax on irregular income, specifically for permanent employees who receive additional income only in certain months. The implementation of the AETR method in the company aims to maintain consistency and accuracy in tax reporting, as well as simplify monthly calculations. This study aims to evaluate the effectiveness of the implementation of the AETR method at PT Star Blue and identify the challenges faced in practice. A qualitative approach is used, with data collection techniques including direct observation, in-depth views, and document studies. The results show that the use of the AETR method in calculating Article 21 income tax provides significant differences compared to the conventional method with progressive rates. The AETR method allows for more stable monthly tax deductions based on the employee's gross income, considering the applicable Non-Taxable Income and the classification of rates according to each individual's tax status. Although it offers administrative efficiency, several challenges were found in its implementation, such as uneven technical understanding and limitations in the integration system. This study recommends increasing human resource capacity and strengthening the reporting system to optimize the implementation of the AETR.

Keywords: Mechanism; Calculating Income Tax; Reporting Income Tax; Article 21; Effective Tax Rate; Average Effective Tax Rate; PT Star Blue; Income Tax Calculation; Tax Reporting; Corporate Taxation.

1. Introduction

The taxation system in Indonesia is continuously being improved to enhance administrative efficiency and taxpayer compliance. One of the simplifications made by the Directorate General of Taxes is the implementation of the calculation mechanism for income tax under Article 21 using the Average Effective Tax Rate (AETR) scheme, as outlined in the Directorate General of Taxes Regulation Number PER-32/PJ/2015. This regulation serves as the technical guideline for the deduction, deposit, and reporting of income tax under Article 21 and/or Article 26 on income derived from work, services, and activities performed by individuals.

The AETR scheme is designed to facilitate the calculation of tax on irregular income, particularly for permanent employees who receive additional income only in certain months. By using the AETR, the calculation of income tax under Article 21 does not need to be based on annual income projections but can instead use a predetermined rate based on the classification of irregular income. This allows companies and tax deductors to carry out administrative processes in a simpler, faster manner with minimal risk of administrative errors (Farouq, 2018; Syukri, 2024).

Tax reporting calculated using this mechanism still refers to the obligation of routine reporting using the Tax Return (TTR) for Article 21 and/or Article 26, especially through the use of Form 1721 (Heryanto & Wijaya, 2017; Karyadi et al., 2021). Reporting efficiency is one of the primary reasons the AETR is chosen in the tax administration practices of modern companies (Hardianto & Kuspani, 2012). Moreover, this method also supports the government's efforts to build a tax system that is more adaptive to the dynamics of individual income and labor market conditions (Gosal et al., 2017; Maghfirah et al., 2021).

PT Star Blue serves as a concrete example of a company committed to tax compliance through the implementation of the AETR mechanism in the calculation and reporting of Article 21 income tax for its employees. As a business entity upholding fiscal integrity, PT Star Blue consistently fulfills its tax obligations in accordance with the applicable regulations. The use of the AETR method by this company aims to simplify the calculation mechanism for irregular income, while ensuring accuracy and consistency in monthly tax reporting.

The urgency of this study lies in the need to evaluate the effectiveness of the AETR method's implementation in practice. While the regulation provides clear guidelines, the reality in the field shows several challenges that can affect the quality of reporting and compliance, such as misclassification of income types, limited understanding of tax officers, and challenges in system integration. This research is important to provide an empirical overview of how companies like PT Star Blue implement the AETR, as well as identify potential improvements in the method's implementation process. By using PT Star Blue as a case study, this research is expected to make a tangible contribution to the development of more efficient and adaptive tax administration practices. The findings of this study are expected to serve as a reference for academics, tax practitioners, and policymakers in promoting the wider and more appropriate application of the AETR method within the business context in Indonesia.

2. Theoretical Review

2.1. Definition of Tax

Tax is an essential instrument in the state financial system, primarily serving as a source of national revenue. According to Article 1, Paragraph 1 of the Law of the Republic of Indonesia No. 28 of 2007 regarding the Third Amendment of Law No. 6 of 1983 on General Provisions and Tax Procedures, tax is defined as a mandatory contribution to the state owed by individuals or entities that is enforced by law, without receiving direct compensation, and used for state purposes to promote the general welfare of the people.

Conceptually, tax is a citizen's obligation levied by the state, both by the central and local governments, to finance government expenditures for public services and national development (Timmons, 2005; Prichard, 2010). According to Jumaiya & Wahidullah (2021), tax is a duty that can be legally enforced on every citizen, without direct compensation, and used to finance various state needs for the public interest.

Nisa et al. (2019) argue that tax collection must be based on legal provisions. In practice, taxpayers do not receive direct compensation from the government. The funds obtained from taxes are managed by the state to finance government expenditures, and if there is a surplus, it can be used for public investment in sustainable development (Joumard & Kongsrud, 2003). Similarly, Ayuningsih (2023) states that tax is a levy imposed on taxpayers based on applicable laws, primarily to finance government expenditures while supporting the achievement of national development goals.

Based on various opinions and regulations, it can be concluded that tax is a mandatory contribution with a clear legal basis. In its mechanism, taxes do not provide direct compensation to taxpayers, but the proceeds from tax collection are entirely used for the public good, either in the form of public services or funding development. Tax collection is conducted by the government, both at the central and local levels, making it a primary source of

national financing. Therefore, tax plays a strategic role in sustaining the nation's fiscal balance, supporting economic growth, and achieving social welfare. This vital function underscores that tax is not only a constitutional obligation but also a crucial instrument in achieving sustainable national development goals.

2.2. Types of Taxes

In the tax system, taxes can be classified into several categories based on various criteria. Generally, taxes are categorized based on their group, nature, and the collecting institution (Bittker & Rahdert, 1976; Ault et al., 2025). This study will focus on classification based on the group, which consists of direct taxes and indirect taxes.

a) Direct Taxes are taxes imposed directly on the taxpayer and are a personal responsibility that cannot be transferred to another party. The tax obligation in this case is directly attached to individuals or entities that own the tax object, such as income or wealth. A common example of direct taxes is Income Tax, where individuals or entities receiving income are responsible for calculating, paying, and reporting their tax obligations themselves (Atkinson & Stiglitz, 1976; Atkinson, 1977; Helminen, 2023).

b) Indirect Taxes are taxes whose burden can be transferred to another party, generally to the final consumer. These taxes are imposed on certain economic events such as the sale of goods or services. A common example is Value Added Tax, which is administratively collected by the seller or producer, but the final burden is borne by the buyer or consumer. In practice, Value Added Tax can be charged explicitly through invoices, or implicitly by including it in the price of goods or services (Alt, 1983; Althunayan & Althunayan, 2010). To differentiate between direct and indirect taxes from an economic perspective, understanding three important elements in the tax obligation structure is necessary (World Bank & Musgrave, 1989), namely:

1. Taxpayer: the party that is legally obligated to pay the tax to the state.
2. Tax Bearer: the party that initially bears the tax burden.
3. Tax Payer: the final party that economically bears the tax burden.

When these three elements belong to the same individual or entity, the tax is categorized as direct. However, if the elements are split between different parties, the tax is categorized as indirect.

2.3. Average Effective Rate

According to the provisions outlined in Government Regulation No. 58 of 2023, there are two types of Average Effective Rates, namely Monthly Average Effective Rate and Daily Average Effective Rate. These rates are designed to simplify the calculation of Income Tax for Article 21 and are mandatory, not optional. This means that all relevant parties involved in Income Tax withholding must adhere to the calculation mechanism set by the government (Faisol & Rofiqi, 2024; Lisdiana & Wijaya, 2024; Putong et al., 2024).

1. Monthly Average Effective Rate is calculated based on the amount of Non-Taxable Income, which is adjusted according to the taxpayer's marital status and the number of dependents at the beginning of the fiscal year. This scheme is used to calculate income tax deductions for three categories of income recipients: permanent employees (except in the last month of the tax period); non-permanent employees with monthly payments; members of the

Board of Commissioners and Supervisory Board receiving irregular income. The Monthly Average Effective Rate is classified into three categories based on the taxpayer's non-taxable income status:

- a) Category A: Applied to individuals who are single without dependents, single with one dependent, or married without dependents.
- b) Category B: Applied to individuals who are single with two or three dependents, or married with one or two dependents.
- c) Category C: Applied to married individuals with three dependents.

2. Daily Average Effective Rate is intended for non-permanent workers or contract workers whose income is paid irregularly each month. This rate can be used if the average daily income of the worker does not exceed IDR 2,500,000.

In practice, if the income is not paid daily, the basis for calculation uses the average daily income derived from dividing weekly wages, unit wages, or piecework wages by the number of working days used. The establishment of both Monthly and Daily Average Effective Rates aims to create fairness and legal certainty in the implementation of income tax deductions, considering variations in family status and wage payment methods. This policy also forms part of tax reform to improve compliance and efficiency in tax administration.

3. Research Methodology

This study uses a qualitative approach aimed at gaining a deep and contextual understanding of the mechanism for calculating and reporting Income Tax for Article 21 through the application of Average Effective Rates, as applied to permanent employees at PT Star Blue. The qualitative approach was chosen because it allows the researcher to explore tax phenomena holistically in the real-world work context and delve into various perceptions, practices, and challenges faced by field actors. The main focus of the research is to understand in detail how the Average Effective Rate policy is implemented in the process of tax deduction, calculation, and reporting, as well as how the policy is understood and implemented by stakeholders in the company. To obtain valid and in-depth data, this research relies on primary data collected through several data collection techniques as follows:

- 1. Direct Observation in the work environment of PT Star Blue to observe the actual practice of tax calculation and reporting by the finance or HR department.
- 2. In-depth Interviews with relevant informants, such as tax staff, financial managers, and parties from the Sistomo & Rekan Tax Consultant Office who assist PT Star Blue with tax matters.
- 3. Documentary Study, which includes reviewing tax documents, pay slips, tax return reports, and other administrative documents related to the implementation of the Average Effective Rate and Income Tax for Article 21.

All data related to tax practices at PT Star Blue were obtained through official collaboration with Sistomo & Rekan Tax Consultant Office, located in Bekasi, West Java. This collaboration supports access to accurate data and enables verification of the information required for analysis. This methodological approach provides a solid

foundation for the researcher to critically evaluate the implementation of tax policies at the micro level, while also illustrating the dynamics that occur in practice, especially in the context of using the Average Effective Rate for permanent employees.

4. Results and Discussion

4.1. Profile of PT Star Blue

PT Star Blue is an Indonesian consumer electronics manufacturing company headquartered in Cengkareng, West Jakarta, Special Capital Region of Jakarta (DKI Jakarta). The company is registered as one of the taxpayers that fulfills its tax obligations through the Tax Consultant Office Sistomo & Partners. Established on September 17, 1976, PT Star Blue was founded with the vision of becoming a local electronics product alternative capable of competing with the dominance of foreign brands that were widespread in Indonesia during the 1970s. The company's first products were electric fans and rice storage containers (RSCs), which at that time were essential household needs. Over time, PT Star Blue continued to innovate and expand its product line. The company's consistent efforts to maintain quality and customer satisfaction led to the achievement of the Top Brand award in 2012, which served as recognition of its brand strength and consumer trust in its products in the national market.

4.2. Implementation of Income Tax Article 21 Calculation Using the Average Effective Rate at PT Star Blue

This study reveals that PT Star Blue, as a law-abiding business entity, has fulfilled its tax obligations in accordance with the prevailing taxation laws and regulations in Indonesia. To support effective and efficient operational activities, PT Star Blue highly relies on the professional contribution of all its employees, who play key roles in various sectors, ranging from production processes to administrative aspects of the company.

As a form of appreciation for employee contributions, the company provides compensation in the form of salaries paid regularly. This compensation not only reflects compliance with labor and tax regulations but also serves as the company's acknowledgment of the dedication and vital roles of each employee in supporting the company's progress.

Regarding tax obligations, PT Star Blue has implemented the calculation method of Income Tax Article 21 using the Average Effective Rate (AER). This method is applied to calculate the amount of tax withheld from the salaries of permanent employees each month. All employees receiving such income have a Taxpayer Identification Number, which is a prerequisite for reporting and withholding Income Tax.

The application of the AER method at PT Star Blue complies with the provisions of Government Regulation No. 58 of 2023, which governs the use of effective rates in calculating Income Tax Article 21 during tax periods other than the final month of the fiscal year. This distinguishes the AER method from the progressive rate stipulated in Article 17 paragraph (1) letter a of the Income Tax Law, which applies only to annual income tax calculations. By using the effective rate approach, tax calculation becomes more straightforward and efficient in the context of both monthly and daily tax periods.

All aspects of tax implementation at PT Star Blue—including rate determination, identification of tax subjects and objects, and the processes of calculation, withholding, and reporting—are consistently carried out in accordance

with the prevailing regulations, including Laws, Government Regulations, Minister of Finance Regulations, and technical regulations from the Directorate General of Taxes. The findings of this study indicate that the implementation of the effective rate at PT Star Blue not only reflects administrative compliance but also demonstrates the company's efforts to simplify tax procedures without disregarding applicable legal provisions.

4.3. Elements of Monthly Income Tax Article 21 Calculation Using the Average Effective Rate at PT Star Blue

Through interviews with the financial management team and direct observation of administrative practices at PT Star Blue, it was found that the company consistently fulfills its obligation as the withholder of employee income tax on a monthly basis. The calculation of Income Tax Article 21 is carried out with the assistance of a computer-based application system to ensure accuracy and efficiency in payroll and tax data management. Based on observations and explanations from the company's tax staff, several key elements serve as the foundation for calculating Income Tax Article 21 using the Average Effective Rate approach, namely:

1. Monthly Gross Income

The monthly gross income, which serves as the basis for tax calculation, consists of fixed and variable components. In the interview, it was explained that the primary component of gross income is the basic salary, which is the core income received monthly. However, several allowances and additional income components are also taken into account in the total gross income. These components include:

- a) Work incentives granted as a form of reward for performance.
- b) The company's contributions to the Social Security Administration for Health and Employment.
- c) Occupational Accident Insurance and Death Insurance as forms of social protection.
- d) Performance bonuses given periodically.
- e) Religious Holiday Allowance granted in accordance with religious observances.
- f) Leave allowance provided when employees take their leave.

It was revealed through the interview that not all components are given regularly—for example, bonuses and the Religious Holiday Allowance depend on annual policy and target achievements. All these components are then summed to obtain the gross income, which becomes the initial basis in the tax calculation process.

2. Non-Taxable Income

Based on administrative data and confirmation from financial personnel, the Non-Taxable Income value for permanent employees at PT Star Blue is determined based on marital status and the number of dependents reported by each employee. This is in accordance with the general provisions of national taxation.

3. Application of the Average Effective Rate

In interviews with tax staff, it was emphasized that the calculation of Income Tax Article 21 for monthly tax periods does not use progressive rates, but instead refers to the latest regulation, namely Government Regulation No. 58 of

2023. Using this approach, the monthly gross income is multiplied by the predetermined average effective rate based on the employee's tax status and number of dependents. This method is considered more practical in the context of monthly calculations and remains consistent with the principle of tax fairness.

Overall, the results of interviews and observations indicate that PT Star Blue has implemented the calculation method for Income Tax Article 21 using the Average Effective Rate systematically and accurately, in accordance with prevailing regulations. This reflects the company's commitment to tax compliance and transparency in employee income management.

4.4. Calculation of Monthly Income Tax Article 21 Using the Average Effective Rate at PT Star Blue

Based on interviews with staff from the finance and tax departments, as well as observations of the payroll administration system at PT Star Blue, it was found that the company has implemented the calculation method for Income Tax Article 21 in accordance with Government Regulation Number 58 of 2023. The tax is calculated using the Average Effective Rate as the basis for monthly withholding for permanent employees. In its implementation, the company systematically carries out several stages:

1) Determination of Monthly Gross Income

Employees' gross income is calculated by summing all fixed and variable income components received during one month. Based on the interview results, these components include basic salary, fixed allowances, and other benefits such as performance incentives, bonuses, religious holiday allowance, and contributions to social security programs such as:

- a) BPJS (Social Security Administering Body)
- b) JKK (Work Accident Insurance or *Jaminan Kecelakaan Kerja*)
- c) JKM (Death Insurance or *Jaminan Kematian*)

Observations indicated that the company does not include benefits in kind (goods/services) in the gross income calculation.

2) Application of the Average Effective Rate

After determining the total gross income, the system automatically applies the average effective rate in accordance with Government Regulation No. 58 of 2023. This rate is determined based on marital status, number of dependents, and the amount of monthly income. Interviews with tax staff mentioned that the use of the Average Effective Rate simplifies the monthly tax withholding process, as it already considers all relevant variables effectively.

3) Calculation of Annual Net Income and Taxable Income

For the purpose of annual reporting and internal audits, PT Star Blue also performs a calculation of annual net income. This is done by multiplying the monthly gross income by 11 months, and then subtracting professional expenses, pension contributions, and insurance premiums (if any). The resulting annual net income is then reduced by the Non-Taxable Income according to each employee's tax status, to obtain the Taxable Income.

4) Calculation of Annual and Monthly Income Tax Article 21

Based on direct observation, the Taxable Income is then multiplied by the progressive tax rates according to Article 17 paragraph (2) letter a of the Income Tax Law to calculate the annual income tax. This annual tax amount is then divided by 12 to obtain the monthly Article 21 Income Tax amount to be withheld from the employee's salary.

Overall, the implementation of the Average Effective Rate method at PT Star Blue demonstrates efficiency and compliance with applicable tax regulations. Both interviews and observations indicate that the calculation process is carried out systematically, supported by digital application systems, and adjusted to the individual profile of each employee.

5. Conclusion

Based on the research findings, it can be concluded that the implementation of the calculation and reporting mechanism for Monthly Income Tax Article 21 using the Average Effective Rate for permanent employees at PT Star Blue demonstrates a significant difference compared to the conventional method that directly applies progressive tax rates. The Average Effective Rate method calculates monthly income tax deductions based on the employee's monthly gross income, taking into account the provisions of Non-Taxable Income and the classification of Average Effective Rate rates according to each individual's tax status.

The application of the Average Effective Rate is consistently carried out from January to November, resulting in stable monthly tax deductions and increased predictability of employees' net income. Meanwhile, in December, the company performs a reconciliation by recalculating the Income Tax Article 21 using the annual progressive tax method, which annualizes the monthly gross income previously calculated with the Average Effective Rate. This approach has proven to support administrative efficiency in the payroll and tax reporting process, while also ensuring compliance with national tax regulations, particularly during the year-end fiscal reporting period. Thus, the implementation of the Average Effective Rate method at PT Star Blue not only simplifies the tax calculation process but also enhances the accountability and transparency in managing the tax obligations of permanent employees.

Declarations

Source of Funding

This study did not receive any grant from funding agencies in the public, commercial, or not-for-profit sectors.

Competing Interests Statement

The authors declare no competing financial, professional, or personal interests.

Consent for publication

The authors declare that they consented to the publication of this study.

Authors' contributions

Both the authors took part in literature review, analysis, and manuscript writing equally.

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