

## **ABSTRACT**

**HASLINDA LATIF, 2024, Calculation and Reporting of PPh 21 for Employees of the Regional Public Water Company (PDAM) Tirta Jene'berang District. Gowa. Final Assignment, D-III Taxation Study Program, Faculty of Economics and Business, Muhammadiyah University Makassar. Supervised by Supervisor I Mr Rustan and Supervisor II Mr Andi Arifwangsa Adiningrat.**

*This research aims to examine the process of calculating and reporting Income Tax (PPh) Article 21 for employees of the Gowa Regency Regional Drinking Water Company (PDAM). PPh 21 is a tax on income received or obtained by domestic individual taxpayers in connection with work, services or activities. This study focuses on identifying tax calculation procedures, compliance with applicable tax regulations, as well as the efficiency and accuracy of tax reporting by PDAM Gowa Regency.*

*The method used in this research is quantitative, the technique uses data reduction, data presentation and drawing conclusions. The data obtained was to assess the effectiveness of the system used by PDAM Gowa Regency in managing PPh 21, including withholding, depositing and reporting.*

*The research results show that PDAM Gowa Regency has implemented a system for calculating and reporting PPh 21 in accordance with applicable tax regulations. The calculation process is carried out using integrated software, which makes it easier to calculate taxes based on employee salaries and benefits. While the system uses e-filing, several problems are often experienced by the treasurer in the reporting process, such as being overwhelmed in carrying out various tasks and not infrequently there are problems with the network so that the PPH 21 reporting process is hampered.*

**Keywords: PPh 21 income tax, calculation, reporting**