

**PERCEPTION OF JUSTICE OVER APPLICATION GOVERNMENT
REGULATION NUMBER 58 OF 2023 CONCERNING INCOME TAX ARTICLE 21
“A CASE STUDY ON PT. KUBU INDAH RESORT”**

Wayan Bhaskara Sky Suarya

Faculty of Economics, Ganesha Education University, Indonesia
(bhaskara.sky@undiksha.ac.id)

I Nyoman Putra Yasa

Faculty of Economics, Ganesha Education University, Indonesia
(putrayasainym@undiksha.ac.id)

ABSTRACT

This research was conducted to examine the perspective of taxpayers on the implementation of Government Regulation Number 58 of 2023 on the emergence of overpaid conditions (LB) which should be the reownership of employees at PT. Kubu Indah Resort. The research method used in this study is a qualitative method with a case study approach using the Source Triangulation analysis method. The results of this study state that the perspective of taxpayers (employees) on the implementation of Government Regulation Number 58 of 2023 does raise questions about the right to LB, but this condition is not necessarily considered unfair. On the other hand, as long as the compensation received remains proportional and meets the welfare aspect, the sense of justice is still felt in accordance with the principle of distributive justice which emphasizes the distribution of benefits fairly and properly between parties.

Keywords: tax justice, individual taxpayers, tax justice perspective

INTRODUCTION

Government Regulation Number 58 of 2023 which takes effect from January 1, 2024 is made based on the calculation of Income Tax 21 previously which distinguishes provisions between employees and non-employees where the calculation of Income Tax 21 uses many rules to deduct income obtained from work, entrepreneurship, and other business activities obtained by individual taxpayers based on the calculation of Income Tax 21 Article 17 in Law Number 36 of 2008. This is considered an impractical calculation and only troublesome for taxpayers who want to report their personal taxes (Aini and Setyowati 2024). The complexity and complexity of calculating Income Tax 21 in Article 17 of Law Number 36 of 2008 provides significant difficulties for the employer and also an individual taxpayer such as calculating the gross income component, knowing whether the income is regular or irregular, to the acceptance of employees who quit (Tambunan and Gani 2024). The simplification carried out related to the Income Tax 21 withholding rate which has been passed on December 27, 2023 in the form of Government Regulation Number 58 of 2023 aims to adjust the rate, known as PP 58/2023, to make the withholding of Income Tax 21 easier and simpler for taxpayers.

The calculation of Income Tax 21 in Government Regulation Number 58 of 2023 is considered easier and simpler, because in the previous regulation, the amount of tax owed was calculated based on the monthly taxable net income deducted annually minus PTKP and multiplied by the progressive tax rate according to the taxable income, then the tax owed was divided by 12 to calculate the monthly period (Ramahani, Erdiansyah, and Saladin 2024). Then the government issued a new method to calculate income tax deductions for individual taxpayers, namely with the average effective rate (TER), which is the calculation of taxes that are imposed directly on gross income per month from January to November according to marital status and the number of dependents of taxpayers for individual taxpayers. So the income tax imposed on individuals or employees every month will depend on the amount of gross income they get for one month (Andjeliartini and Setyadi 2024). The TER tariff is divided into 3 groups/categories, the first is TER A for personal taxpayers with PTKP status TK/0, TK/1 and K/0. The second category is TER B for those with PTKP status TK/2, TK/3, K/1 and K/2. The third category is TER C for Personal Taxpayers with PTKP K/3 status. Based on Government Regulation Number 58 of 2023 in article 2, there is a change in the method of calculating income tax for individual taxpayers, after the implementation of this effective tariff method will not add a new tax burden for taxpayers. Government Regulation No. 58 of 2023 does not amend PMK No.101/PMK.010/2016, so that in 2024 the non-taxable income (PTKP) in the calculation of taxes payable will not change. The government also issued a derivative regulation of Government Regulation Number 58 of 2023, namely, Minister of Finance Regulation Number 168 of 2023 concerning guidelines for the implementation of withholding Income Tax 21 which aims to improve the calculation of the average effective rate (TER) used in each month starting from January to November (Vallentino and Yuniarwati 2024). With the issuance of PMK No. 168 of 2023, the calculation of Income Tax 21 using the TER rate can be carried out perfectly for the Indonesian government.

The implementation of Government Regulation Number 58 of 2023 has a great impact on business actors who have many employees. One of the companies in the tourism sector that is involved in the implementation of Government Regulation Number 58 of 2023 is PT. Kubu Indah Resort. PT. Kubu Indah Resort is one of the 5-Star resorts located on Jalan Sidakarya, Baturingggit Village, Kubu District, Bali Province, which is engaged in tourism including hospitality services, diving, spas, to bars and restaurants. PT. Kubu Indah Resort provides salaries to its employees ranging from basic salary, BPJS Health and Employment allowances, service charges on total hotel revenue, to THR and annual

bonuses. As for one of the calculations of employee salaries at PT. Kubu Indah Resort that has the potential to overpay in 1 year of tax calculation is as follows:

Calculation Income Tax Article 21 PT. XYZ Tahun 2024										
Tuan X										
NO	MONTH	SALARY	INSURANCE	BONUS	MEAL	OTHER BONI	PTKP	TER-	RATE TER	TAX AMOUNT
1	January	421.983	184.014	-	-	-	TK/0	TER A	0.00%	-
2	February	360.868	184.014	-	-	-	TK/0	TER A	0.00%	-
3	March	2.531.891	184.014	-	-	-	TK/0	TER A	0.00%	-
4	April	2.531.891	184.014	-	-	-	TK/0	TER A	0.00%	-
5	May	2.503.755	184.014	-	-	-	TK/0	TER A	0.00%	-
6	June	2.503.755	184.014	-	-	-	TK/0	TER A	0.00%	-
7	July	2.813.674	296.561	2.205.000	-	-	TK/0	TER A	0.00%	-
8	August	2.813.674	296.561	2.860.000	-	-	TK/0	TER A	0.75%	44.777
9	September	2.768.898	296.561	4.311.000	-	-	TK/0	TER A	1.25%	92.206
10	October	2.608.922	296.561	4.021.000	-	-	TK/0	TER A	1.25%	86.581
11	November	2.727.093	296.561	9.087.000	-	-	TK/0	TER A	4.00%	484.426
12	December	2.216.701	296.561	1.620.000	-	-	TK/0			-
		26.803.105	2.883.453	24.104.000	-	-				707.990
										707.990
	CALCULATION INCOME TAX ART. 21			CONTROL SESUAI UU HPP						
	(TK/NO MARRIAGE AND NO DEPENDENT)									
	Total Salary	26.803.105		Tarif 5%	-	-				
	Total Bonus	24.104.000		Tarif 15%	-	-				
	BPJS Allowance	2.883.453		Tarif 25%	-	-				
	Benefit (Meals)	-		Tarif 30%	-	-				
	Total Position Expense	(2.689.528)			-	-				
	BPJS Non Taxable Object	(2.937.474)			-	-				
	Pension Contribution	-				707.990				
	Nett Salary	48.163.557								
	Nett Salary rounded	48.163.000								
	Non Taxable Income (TK)	(54.000.000)								
	Taxable Income	(5.837.000)								
	Income Tax Art need to pay	-								
	Income Tax Art payable	707.990								
	Income Tax Art Need to pay	(707.990)								

Figure 1. Calculation of salary of employees of PT. Kubu Indah Resort in 2024

The latest calculation of Income Tax 21 using the TER rate at PT. Kubu Indah Resort starting from 2024, we can see that tax calculations using TER rates for employees are not necessarily taxed in that month. This is because their income fluctuates every month depending on the amount of gross income they get and their marital status and the number of dependents. For example, one of the employees of PT. Kubu Indah Resort in the data above in April only received a salary of Rp.2,531,891, where this nominal is still below PTKP or non-taxable income in one month, so that in April, the employee will not be taxed on his income. Meanwhile, from August to November, the employee's income always exceeds the PTKP, so the employee is required to deduct tax on his income. The taxes deducted every month experience fluctuations in value caused by erratic gross income, so the amount of tariffs imposed will also be different. For example, in August the employee above gets a gross salary of Rp.5,970,235 with the status of PTKP TK/0, then it is included in the TER A group with a rate of 0.75%, and the tax imposed on his income is Rp.44,777. Then in November the employee gets a gross income of Rp.12,110,654, then with the PTKP status is still the same, food will be charged a rate of 4%, and the tax deducted from his income is Rp.484,426.

Government Regulation Number 58 of 2023 raises an interesting phenomenon, namely the calculation of TER in this regulation is only valid from January to November, so that in December the tax calculation will continue to use the progressive rate in Article 17 of Law Number 36 of 2008. Thus, the calculation of Income Tax 21 in one year in Indonesia uses two types of tax calculations (Zainudin, Nugroho, and Muamarah 2022). As we know, in the calculation of taxes that use the progressive rate listed in Article 17 of Law Number 36 of 2008, the tax calculation at the end of the year or December is carried out by annualizing a person's income from January to December to calculate the amount of Income Tax 21 owed by individuals or employees. With the existence of two types of tax calculations in Indonesia in one year, the implementation of Government Regulation Number 58 of 2023 in the form

of withholding Income Tax 21 using the TER rate from January to November, the tax paid in that period will become a tax credit at the end of the year on the calculation of the progressive rate listed in Article 17 of Law Number 36 of 2008 (Sari and Suprihandari 2024). If in the calculation of Income Tax 21 a year a person based on the calculation of the progressive rate causes taxes that still have to be deducted, then the tax that has been deducted based on the TER rate from January-November can become a Income Tax 21 credit at the end of the year. If there is still a shortfall in the Income Tax 21 credit based on the TER rate, it will cause Income Tax 21 underpayment (KB) by the employee and the employee is obliged to pay the remaining amount of tax (Anissa, Ningsih, and Ma'ruf 2024). This applies the other way around, where in one year of a person's tax calculation under PTKP, then they will not be taxed on the calculation of a year's tax that has been calculated using a progressive rate. If in one year, the calculation of Income Tax 21 using a progressive rate is below PTKP which means that it is not taxable in one year, and the person has withheld Income Tax 21 in a certain month in a period that has been running based on the TER rate, then this tax credit will give rise to overpayment conditions (LB). This overpaid condition, this tax credit that has been deducted should be the property back for people who experience overpaid conditions (Apriyanto and Purwantini 2024). However, in realization, this is still a debate where if we ask this to the Directorate General of Taxes, this overpayment of taxes should be given by the company directly which serves as a deduction of the income of the employees. If we ask the Company for more Income Tax 21 payment in accordance with the statement of the Directorate General of Taxes, then we will not get this overpayment of Income Tax 21 because the overpaid Income Tax 21 collected by the Company will be compensation in the next tax period for the Company (Munandar, Coyanda, and Romli 2024).

Based on the above phenomenon which states that the issuance of PP Number 58 of 2023 which makes a new method of calculating Income Tax 21 using the TER rate, this study was conducted to determine the perception of fairness from the perspective of individuals towards the implementation of PP Number 58 of 2023 concerning the use of TER rates in the calculation of Income Tax 21 which can give rise to overpaid conditions (LB) which should become the employee's repossession of ownership. Where for this research, the author took the title, namely "Perception of Justice on the Implementation of Government Regulation Number 58 of 2023 concerning Income Tax Article 21 "Case Study on PT. Kubu Indah Resort"" 2.

Based on the background in this study, the author found a phenomenon that became the identification of the problem in this study, namely: The application of Government Regulation Number 58 of 2023 concerning Income Tax Withholding Rates Article 21 on Income Related to Individual Taxpayers' Employment, Services, or Activities is that there are 2 types of tax calculations used in one tax year which originally only used 1 type of tax calculation. The calculation in question is that before the issuance of Government Regulation Number 58 of 2023, the calculation of taxes in Indonesia in 1 year uses the calculation of Article 17 in Law Number 36 of 2008. After the issuance of Government Regulation Number 58 of 2023, the calculation of taxes in one year in Indonesia uses 2 types, namely: Using the average effective rate or better known as the "TER Rate" for 11 months from January-November Then in December, the tax calculation again uses the rate of Article 17 in Law Number 36 of 2008 by annualizing income from January-December for individual taxpayers With the implementation of the TER Tariff from January-November, the calculation of Income Tax 21 individuals or employees of the Company will be calculated based on gross income for 1 month

The use of the TER Tariff which is calculated based on the gross income of the individual for 1 month causes the amount of tax paid to fluctuate, which means that if the gross income of an employee

in 1 month exceeds the PTKP, it will be taxed according to the rate that has been determined based on the status of the person's PTKP and vice versa. For example, if in January 2024 an employee receives gross income by the company where he works in the amount of Rp.6,000,000.00 with PTKP status, namely TK/0, he will be taxed according to the applicable rate of 0.75% of gross income, so that the tax imposed by the worker is Rp.45,000.00. And if during the remaining months of the next 1 tax year in 2024, the employee only gets a gross income of Rp.4,000,000.00 which means it does not exceed PTKP, then the employee will not be subject to Income Tax 21

After the end of the January-November tax period, in December at the end of the year, the tax calculation in Indonesia again uses the Article 17 rate in Law Number 36 of 2008 by annualizing employee income from January to December. If the calculation of an individual or employee's tax year exceeds PTKP, it will be taxed according to the applicable rate. If the calculation of a year's tax incurring taxes that must be withheld, then the tax deduction made based on the TER rate from January-November can become a Income Tax 21 credit at the end of the year. If there is still a shortfall in the Income Tax 21 credit based on the TER Tariff, it will cause an underpayment of Income Tax 21 (KB) by the employee and he is obliged to pay the remaining amount of tax. And vice versa, if in one year a person's tax calculation is under PTKP, then they will not be taxed. If in one year someone only withholds Income Tax 21 in January, it will cause overpayment (LB) conditions.

Based on the description of the background, the identification of the problem above, the author gets the formulation of the problem in this study, namely: What is the taxpayer's point of view on the implementation of Government Regulation Number 58 of 2023 on the emergence of overpaid conditions (LB) which should become the reownership rights of PT. Kubu Indah Resort?

Based on the description that has been explained by the author through the background to the formulation of the problem in this study, the objectives of this research are: to find out the taxpayer's point of view on the implementation of Government Regulation Number 58 of 2023 on the emergence of overpaid conditions (LB) that should become the repossession of employees at PT. Kubu Indah Resort.

LITERATURE REVIEW

Fairness Heuristic Theory

Fairness Heuristic Theory is a theory that states that a person's individual consciousness that causes social dilemmas arises from the influence of the social environment and social relationships in it. Thus, one will first make a fair judgment of what they will do. Lind on (Greenberg and Cropanzano 2001) said that the results of the assessment will be used to determine the extent to which the social environment and social relations in it can be trusted and safe in carrying out joint activities. Fairness Heuristic Theory explains the belief of people who are often unsure of the authority whether they can be trusted in exercising their authority or even abuse their authority. In these conditions, the community will use their judgment to assess the authority for the amount of benefits provided to the community. Some people are certainly very worried about the aspects of life that exist in the organizational environment, especially those involving government authorities and authorities. One of the aspects that arises from the community's concern is that there is a dilemma that underlies the pros and cons between community involvement and the possibility of exploitation from various parties. For this, it causes many vulnerable individuals to believe in something that generates greater potential benefits for others that are not proportional to what they have given (Greenberg and Cropanzano 2001).

Taxpayers who have a relatively low level of trust in the tax authorities, will carefully observe in advance the implementation of tax procedures whether they have been carried out fairly by the tax authorities. This observation is carried out by taxpayers to assess the potential for abuse of power by the tax authorities (Wahyuningratri 2018). Likewise, if the taxpayer has a relatively high level of trust in the tax authority, they do not observe the implementation of tax procedures whether they have been carried out fairly or not by the competent authorities. So this can lead to the possibility of misuse and exploitation of resources by related parties. The statement of these 2 things will determine the willingness of a taxpayer to pay his taxes. In this study, Fairness Heuristic Theory is very relevant to the variable of tax justice (Raihan Anwar 2018). This is because taxpayers will be more obedient in paying their taxes if the taxpayer considers that the tax authority has applied justice for all taxpayers and does not abuse their authority to take advantage of the taxes paid by the taxpayer.

Perception of Tax Justice

For taxpayers, justice is a very meaningful thing that can later change them to behave obediently. The justice can only be called fair if the justice is truly felt by them. Based on the principle of tax justice in Indonesia, taxes must be collected fairly. This means that taxpayers are taxed according to their economic capabilities. Therefore, tax fairness is assumed to be an influence from the taxpayer's point of view regarding tax evasion if a person does not pay attention to his tax rights and obligations. Universally, taxes are an alignment between the benefits earned and the costs incurred (Putra Yasa et al. 2024). In the world of taxation, tax fairness is assumed as long as the tax payment is made by the taxpayer and obtains benefits commensurate with the government's services to the community. According to dividing justice in taxation into 2 (two) groups, namely: vertical justice group, which is different treatment based on the personality of the taxpayer, for example the comparison of rates between individual businesses and business entities. Horizontal justice group, which is justice given if the taxpayer has the same characteristics.

The concept of tax fairness is defined as a tax principle that treats all taxpayers equally. This means that the State must not discriminate or arbitrarily in collecting taxes. Tax collection is carried out under the same conditions and must be treated equally. In accordance with the legal purpose to achieve justice, tax collection must be fair in laws and regulations and its implementation. The goal is to provide legal guarantees to the State and its citizens. Justice is the main key for the government to collect funds from the community (transfer of resources). Taxes must be imposed relatively and evenly with the principle of fairness (Putra Yasa et al. 2024). Said, there are two well-known principles of justice in tax collection: The Principle of Benefits approach, which is a tax collection system, can be said to be fair if the amount of tax paid by taxpayers is in accordance with the benefits they receive from the government. The Ability to Pay Principle approach, namely a tax collection system, can be said to be fair if the tax imposed on the taxpayer is in accordance with the taxpayer's ability to pay

Individual Taxpayer (WPOP)

Basically, every individual who has fulfilled the subjective and objective obligations of taxation in Indonesia, is required to register as a taxpayer (WP) based on the self-assessment system implemented in Indonesia. Individual taxpayers are people who earn income in Indonesia and are obliged to withhold taxes, pay taxes, and report taxes who already have tax rights and obligations in accordance with tax laws and regulations (Raihan Anwar 2018). Individual taxpayers are required to have a Taxpayer Identification Number. The subject of personal taxes in Indonesia is divided into 2 categories, namely: the subject of domestic tax is a tax that is imposed, paid, and reported by individuals

born in Indonesia and foreigners who have lived in Indonesia for more than 183 days within a period of 12 months on income earned and have met the requirements for taxable income. Individuals who are considered to be subject to domestic tax if they have met the following conditions, namely: Individuals who reside in Indonesia, which in this case, individuals who have a residence in Indonesia that is not a stopover and carries out daily activities in Indonesia. Stay in Indonesia for more than 183 days in a period of 12 months and intend to stay in Indonesia on the condition of having supporting documents such as KITAP, VITAS, and ITAS. The subject of foreign taxes is a tax that is imposed and paid, and reported by foreign nationals who are in Indonesia for no more than 183 days in a period of 12 months on income earned in Indonesia.

Previous Research Studies

The previous research studies that are the author's reference in compiling this research can be seen in the following table 1.

Table 1 Previous Research Studies

No.	Researcher Name & Research Year	Research Title	Research Methods	Research Results
1	Monica Fitriani Jamel & Caroline Cheisvianny (2024)	The Influence of Trust in Government and Perception of Tax Justice on Tax Compliance	Quantitative Methods	Trust in the government has a positive and significant impact on the level of tax compliance, while the perception of tax justice also has a positive and significant impact on the level of tax compliance. In addition, a positive and significant impact of trust in the government on the perception of tax justice was detected. Furthermore, the research findings indicate that the perception of tax justice functions as a mediator of trust in the government and tax compliance
2	Fardan Ma'ruf Zainudin, Rahadi Nugroho, & Hanik Susilawati Muamarah (2022)	The Influence of Trust in the Government on Tax Compliance with the Perception of Tax Justice as an Intervening Variable	Quantitative Methods	First, government trust has a positive effect on tax compliance. This means that high trust in the government will be able to increase taxpayer compliance. Second, the perception of tax justice has a positive effect on tax compliance. This means that the higher the perception of tax fairness that taxpayers have, the tax compliance will increase. 3. Third, trust in the government has a positive effect on the perception of tax justice.
3	Stephanie O'Neill (2022)	Analysis of Changes in Progressive Rates of Income	Qualitative Method	1.The impact of the change in the progressive rate of Personal Income Tax on the new HPP Law can be seen in the calculation of Article 21 Income Tax in

No.	Researcher Name & Research Year	Research Title	Research Methods	Research Results
		Tax Analysis of Changes in Progressive Rates of Personal Income Tax in the Law on Harmonization of Individuals in the Law on Harmonization of Tax Regulations Reviewed from the Principle of Justice Tax Regulations Reviewed from the Principle of Justice		<p>the current year 2022, both for Employees, Non-Employees, and other income recipients who are subject to Article 21 Income Tax withholding. The impact of the tariff change has not been seen significantly because there has been no data on the group of taxpayers who are subject to the highest tariff (those who earn more than Rp.5 billion a year). However, for employees whose income does not exceed Rp.5 billion a year, the change in the progressive rate in the HPP Law causes the amount of tax payable each month to be smaller, so that taxpayers' home tax pay becomes larger.</p> <p>2. The change in the progressive rate in the HPP Law is intended to increase the progressiveness in the imposition of Personal Income Tax by adding 1 new top layer with an income range that is higher than the income range in the previous regulation with the aim of further realizing the principles of fairness and partiality for the low-income taxpayer group. Thus, this progressive tariff change can realize a fairer and more equitable redistribution of income.</p>
4	Lala Febiola & Hasnawati (2024)	Analysis of Individual Taxpayers' Perceptions of the Policy of Increasing the Value-Added Tax Rate to 12% in 2025	Qualitative Method	<p>1. The perception of individual taxpayers towards the aspect of the principle of fairness in the policy of increasing the VAT rate to 12% in 2025 has a disagreed perception. Taxpayers have a perception of disagreeing with the existence of a policy of increasing the VAT rate to 12%, which is considered to be unable to reflect the principle of fairness in tax collection. In terms of lowermiddle class taxpayers, this perception of disagreement can be caused by an increase in the nominal amount of tax burden on taxable goods which are daily necessities. 2. Individual taxpayers have a perception of agreeing with the principle of benefits in the regulation related to the VAT rate</p>

No.	Researcher Name & Research Year	Research Title	Research Methods	Research Results
				increase policy which is considered to be able to help the source of state income used for sustainable national development for a more developed Indonesia that can be useful and can be felt by all Indonesian people.

Source: Multiple Source Analysis (2024)

METHODS, DATA, AND ANALYSIS

Types and Approaches to Research

The research method used in this study is a qualitative method using a case study approach. Qualitative research method is a method of analyzing research data that is conveyed through various words and sentences that are separated from categories to obtain a conclusion (Nugraha and Atmadja 2020). Qualitative research methods are research methods used to research on the condition of natural objects. In qualitative research, researchers are key instruments, data collection techniques where data analysis will be inductive. The data sources needed in this study are divided into two parts, namely Primary Data data sourced from the results of observations, interviews, and field documentation. Next is Secondary Data, namely data sourced from e-journals, the internet, photos and documents, books, as well as data obtained indirectly from the course of this research

Research Methodology

The type of qualitative research in this study uses the Source Triangulation analysis method. Triangulation of sources to test the credibility of data is carried out by checking data that has been obtained through several sources. For example, to test the credibility of data about a person's leadership style, the collection and testing of the data that has been obtained is carried out to the subordinates who are led, to the supervisor who is in charge, and to colleagues who are a cooperation group (Sugiyono, 2017). Miles and Huberman stated that qualitative data processing methods or techniques can be carried out through three stages, namely Data Reduction, Data Display, and Concluding Drawing/Verification.

RESULTS AND DISCUSSION

According to Mr. X, "The overpaid condition that arises from the calculation of Income Tax 21 using the TER rate on the implementation of Government Regulation Number 58 of 2023 remains a form of justice in certain contexts. Although normatively, the overpayment (LB) is the right of the employee and should be refundable, but in practice, the company does not return the excess deduction. Even so, employees still feel that justice has been served because the company has provided non-financial or other financial compensation whose value can be considered equal to or even exceeded the LB." He added that forms of compensation such as full BPJS payments, monthly allowances, always timely salary payments, as well as THR and religious bonuses, show that companies not only comply with normative obligations, but also uphold moral and social responsibilities towards their employees.

Viewed from the perspective of fairness heuristic theory, it can be understood that employees' perceptions of fairness are not solely based on the end result (such as overpayment), but are strongly influenced by the assessment of the process and the treatment they receive as a whole. In this case, even

though there is objectively a potential for financial rights that are not returned, employees tend to still feel that they are treated fairly because the company shows a supportive, consistent, and supportive attitude towards their well-being through various forms of compensation and other attention.

Fairness heuristic theory states that individuals often use simple cues or indicators to judge the fairness of a situation, especially when they do not have full access to legal or technical information (Greenberg and Cropanzano 2001). In this context, trust in the company's good faith and ethical treatment becomes the main "heuristic" that employees use to judge whether they are treated fairly or not. In other words, even if formal mechanisms in the tax system (such as the right to overpay) are not fully implemented, the overall positive and consistent work experience keeps employees feeling that justice has been served. This shows that the implementation of PP 58 of 2023 and its consequences of overpayment do not automatically cause dissatisfaction, as long as the organization is able to build a perceptually and emotionally fair relationship in the eyes of its employees (Putra Yasa et al. 2024).

In addition, from the point of view of the theory of justice in taxation, especially the principle of formal and substantive justice, this condition can be interpreted as: Formal justice has not been fully fulfilled because the employee's right to excess Income Tax 21 deduction is not returned according to the provisions. Within the legal framework, taxpayers are entitled to overpaid refunds according to the principle of legality. However, in substantive justice, there is a fulfillment of broader justice values, where the company provides broader and sustainable benefits, so as not to harm employees as a whole. This reflects that fairness is measured not only by procedural compliance, but also by the real benefits received by the tax subject (employee) as a whole.

Thus, from the perspective of taxpayers (employees), the implementation of PP 58 of 2023 does raise questions about the right to LB, but this condition is not necessarily considered unfair. On the other hand, as long as the compensation received remains proportional and meets the welfare aspect, the sense of justice is still felt in accordance with the principle of distributive justice which emphasizes the distribution of benefits fairly and properly between parties.

CONCLUSION

This research shows that although the implementation of Government Regulation Number 58 of 2023 gives rise to overpaid conditions (LB) in the calculation of Income Tax 21 which normatively should be the right of employees, this is not necessarily perceived as an injustice by employees at PT. Kubu Indah Resort. On the other hand, the perception of justice is still felt due to the existence of non-financial and financial compensation from the company such as full BPJS dependents, routine allowances, THR, and bonuses, as well as timely salary payments. In the context of Fairness Heuristic Theory, the perception of employee fairness is not only determined by the end result, but also by trust in the company's treatment and goodwill. In addition, in principle of tax justice, although formal justice has not been fulfilled, substantive justice has been realized through the distribution of benefits that are considered proportionate and feasible.

IMPLICATIONS/LIMITATIONS AND SUGGESTIONS

This research has several limitations, including the scope of the subject is limited to only one company, namely PT. Kubu Indah Resort, so it has not been able to describe a wider perception in other sectors or regions. The data collection method relies on interviews and qualitative observations, which rely heavily on the subjectivity of informants and researchers, so that interpretive bias can give rise to

interpretation. This study does not discuss further regulatory or policy aspects regarding the mechanism of overpayment in detail from the perspective of tax law.

Based on the above findings and limitations, the author provides the following suggestions for the Government and DGT, it is recommended to clarify the mechanism for overpayment refunds due to the implementation of TER tariffs so as not to cause confusion and perception gaps among taxpayers. For companies, it is important to continue to build transparency and open communication regarding the policy of withholding Income Tax 21 and the treatment of overpayments so that the perception of justice is maintained. For future researchers, it is recommended to expand the research object to other companies in various sectors to gain a more general understanding of the perception of justice over the implementation of Government Regulation Number 58 of 2023. Further research can also examine the relationship between the perception of fairness and tax compliance in more depth with a combination of quantitative and qualitative approaches.

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