

ZAKAT IN EMPLOYEES INCOME TAX

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ABSTRACT

The income tax is one of the most frequent tax levied by the government and pay taxes is an obligation for the people of Indonesia. In addition, in the Islamic religion is also the obligation to pay zakat profession for those who have fulfilled the nisab to pay zakat. The government has issued regulation PP. 60 of 2010 concerning Zakat or compulsory religious contribution that may be deducted from gross income referring to Law No.38 of 1999 and then renewed to become law No.23 of 2011 on the management of zakat. This is done so as not to double load. This research is conducted on shipping company is to calculate and analyze the appropriateness of zakat application as deduction of income tax of employee (PPh 21) with zakat management law. 23 of 2011.

Research coverage on the application of professional zakat (Zakat Law No.23 of 2011 on Zakat Management) as a deduction of income tax of employees (Tax Law No. 36 of 2008). The research was conducted at Sailing Company in Samarinda, East Kalimantan Province. This study uses employee payroll data in 2015. This study uses the following analytical tools: (1) The tax rate stipulated on the taxable income of the individual taxpayer in the country, as set forth in article 17 paragraph 1 of Law No.36 of 2008; (2) Non-Taxable Income (PTKP) Article 7 paragraph 1 Law No.36 of Law No.36 of Year 2008; 3) Income Tax (PPh) Article 21 of Law No.36 Year 2008; (4) of Law no. 23 Year 2011 About Management of Zakat Chapter IV Article 11 on Calculation of Nisab and Haul Zakat.

Keywords: Tax, Income Tax, Zakat

INTRODUCTION

The national development of Indonesia basically carried out by the community together with the Government. Therefore, the role of the community in the financing of development should continue to be

grown with increasing community awareness about their obligations to pay taxes.

Sources of financing development that some expected from tax sectors. As one of the sources of receipt of the tax sector of

the country, is a very appropriate choice, because in addition to the amount which is relatively stable, also from the sector to expect active participation of society as a form of liability towards the survival of the State, so that the volume of the main domestic acceptance of the tax sector is constantly strived to keep increasing. Taxes are one source of state revenue that is used to carry out the development to all the people of Indonesia. Taxes (RochmatSoemitro in Mardiasmo, 2011: 1) are the contributions of the people to the state treasury under the Act (which can be coerced) by not got the services of lead (cons Achievement) directly demonstrated and used to pay for general expenses.

In the Islamic religion, there are teachings regarding the collection of funds intended for the welfare of his fellow beings, as well as taxes, that is zakat. Zakat is one of the levies imposed on the Islamic religious groups. Zakat (Law No.23 of 2011) is a treasure that must be issued by a Muslim or a business entity to be given to those who deserve it in accordance with Islamic

law. According to Qaradawi (2006: 34), In terms of jurisprudence, zakat means certain amount of wealth that Allah required to be submitted to those entitled to. Zakat has many goals that have been highlighted in the Quran and Hadith (Magda Ismail A. Mohsin, et al, 2011: 279). Growth and development of zakat in Indonesia is an interesting problem because, in the largest Muslim country after India, the annual amount of zakat collected only Rp 1.2 trillion, (2%, or 0.55%, of the potential of Rp 217 trillion (D. Siswantoro, et al, 2012: 293- 312). If zakat can be collected optimally, it will greatly help in poverty reduction.

The process of zakat as a tax deduction (in this case the income tax), this is already regulated since the Law No.38 of 1999 on the Management of Zakat and then be confirmed by the Zakat Law replaces the Law No.38 of 1999 Law No. 23 of 2011 on the Management of Zakat. Background of the tax reduction is described in the explanation of Article 14 paragraph (3) of Act 38 of 1999 that the

deduction zakat on income or taxable income remainder is intended that the taxpayer is not exposed the double burden, ie the obligation to pay zakat and taxes. The provision is stipulated in Article 22 of Law No.23 of 2011, namely: "Zakat paid by muzaki to BAZNAS or LAZ deducted from taxable income".

In addition, article 1, paragraph (1) of the Directorate General of Taxes No. PER-6 / PJ / 2011 of 2011 on the Implementation of the Payment and the Making of Proof of Payments for Zakat or compulsory religious donations to deductible from gross income, namely:

- 1) Zakat on income paid by an individual taxpayer adherents of Islam and / or by corporate taxpayers in the country owned by adherents of the religion of Islam to the Zakat body established by the government; or
- 2) The contribution religious is an obligation for an individual taxpayer faiths other than Islam and / or by corporate taxpayers in the country owned by adherents of a religion other than the religion of Islam, which is recognized in

Indonesia and that is paid to institutions the religious of government.

The following research aims to: (a) The application of zakat as a deduction from employee income tax in accordance with Law No. zakat management 23 of 2011 and Law No. 36 of 2008; (b) Realization of the application of zakat as a deduction from employee income tax with laws No. 23 of 2011 and Law No. 36 of 2008.

METHODOLOGY

This research is directed to the scope of taxation and zakat namely the application of zakat in the calculation of income tax of an individual taxpayer in accordance with Law No. 36 of 2008 on income tax and zakat calculation of the profession in accordance with Law No.23 of 2011 on the management of zakat. The study was conducted at PT. PMS, East Kalimantan, Indonesia. Data used in this study are The primary data required in the form of data from interviews. And the secondary data in the form of payroll employees. This study uses the following analysis tools:

- (a) The amount of income tax rates set forth in article 17 paragraph 1 (a) of Law No.36 of 2008.
- (b) The amount of non-taxable income (it's called as PTKP) Article 7, paragraph 1 of Law 36 in 2008 applicable as of January 2009 on the magnitude of changes in non-taxable income (taxable income) .
- (c) Calculation of PPH and zakat Individual Taxpayer based on Law no. 23 Year 2011 about Zakat Management
- (d) Law No. 23 Year 2011 on the Management of Zakat Chapter IV Article 11 that zakat mal is zakat issued to purify treasure. If such property has met nisab and haul. Nisab is the minimum amount that must be issued zakat of treasure, haul is the time required to issue zakat that has fulfilled nisab.

RESULTS AND DISCUSSION

Results

Calculation of Income Tax Individual Tax Payer is (1) a list of salaries of permanent employees and (2) the list of income tax calculations individual taxpayer owed. Personal Income Tax Calculation (Law No. 36 of 2008) and Private Zakat (Law No. 23 Year 2011) resulted in (1) Differences of Tax Income; (2) Differences of zakat; (3) Employee income difference after income tax and zakat. The differences are shown in the following table:

Table 1: The calculation of personal income tax (Law No. 36 of 2008) and personal Zakat (Law No. 23 of 2011) resulted in the following differences:

No	Name Employee	Personal Income Tax Difference (IDR)	Zakat Difference (IDR)	Personal Income Tax Difference (IDR)
1	HY	25.481,00	169,875.00	144,394.00
2	MK	25,481.00	169,875.00	144,394.00
3	GI	25,481.00	169,875.00	104,381.00
4	CR	25,481.00	169,875.00	104,381.00
5	FY	25,481.00	169,875.00	104,382.00

6	IR	25,481.00	169,875.00	104,381.00
7	KA	-	-	-
8	BT	3,619.00	72,375.00	68,756.00
9	HS	3,619.00	72,375.00	68,756.00
10	IS	3,619.00	72,375.00	68,756.00
11	IR	3,619.00	72,375.00	68,756.00
12	ZA	3,619.00	72,375.00	68,756.00
13	RA	3,806.00	76,125.00	72,319.00
14	HS	-	-	-
Total		174,787.00	1,122,412.00	1,122,412.00

Discussion

The income tax of individual taxpayers permanent employees in accordance with Law No.23 of 2011, which incorporate elements of zakat which is a deduction from gross income. Income Tax Individual Taxpayer of permanent employees is the calculation of individual taxpayers income tax payable in a year to be paid by the employee that incorporate elements of zakat as a deduction from gross income.

Income tax to be paid by the employee, the amount is greater than the income tax calculation of individual taxpayers that calculated based on Law 36 of 2008 as compared with the calculation of

income tax based on Law No.23 of 2011. Comparison of Income Tax (Income Tax) an individual taxpayer permanent employees resulted in the difference in the personal income tax varies the IDR25,481.00 and IDR3,619.00.

Employees called BT and FY, both of them are the non-Muslim religious then it is calculation of income tax without including elements of zakat, there is no difference to income tax on payable, there is a difference between zakat calculation based on Law No.23 of 2011 which is between the number of IDR169,875.00; IDR72,375.00 and IDR76,125.00. Employees on behalf of BT, and FY are not charged

to pay zakat because they are non-Muslim religion. If BT, FY want to perform religious endowments then this is not included in the income tax deduction from the individual taxpayer. Income of employees and equipment acquired after minus tax and zakat compared according to Law No.23 of 2011, namely the difference of employee income between IDR144,394.00 up to IDR68,756.00 difference.

Employees on behalf of BT and FY, the net income earned during the year according to calculations based on Law No. 23 In 2011 there was no difference in net income due to the absence of zakat deductions, because BT and FY are non-Muslim religious so that only the income tax charged to the individual taxpayer.

Reduction of zakat on taxable income, taxpayers must attach a copy of proof of payment of zakat from amil zakat board or other amil zakat institutions established or approved by the government, as the recipient of zakat on the Annual Income Tax Return dilakukanya zakat reduction to the income. The application of

zakat as a deduction from income tax in accordance with form the 1721 A1 in the tax return then zakat as a deduction from the net income in the amount of zakat paid less than the application of zakat as a tax deduction based on the Law No.23 of 2011, zakat as a deduction from gross income. However, the tax paid will be greater when the calculation of income tax payable by the taxpayer Individual form A1 in the SPT 1721 compared with the calculation according to Law No.23 of 2011.

CONCLUSION

Based on the results and discussion of the implementation of zakat in the calculation of income tax of individual taxpayers from the earnings of permanent employees, the researchers gave the following conclusion:

The calculation of zakat as a tax deduction is not in accordance with Law No.23 of 2011 concerning the management of zakat tax as a deduction from gross income. The result of the calculation of the individual taxpayer income tax for each employee there is a difference

between the income tax of payable in accordance with the 1721A form in SPT and Law No.23 of 2011. Withholding tax calculation in accordance with Law No. 23 of 2011 is smaller than the calculation of tax (Law No. 36 of 2008) using the appropriate calculation of 1721A1 in SPT (It's called the tax return form).

Taxes paid by employees is smaller if the employee is paying zakat in advance, but besides that income incurred by the employee greater if accumulated from paying zakat and taxes together. The calculation of zakat is deducted from the gross income can reduce payable Personal Income and thus zakat as a deduction from taxable income.

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