

Name: Withholding Tax					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A402	510 (minutes/week)	4.53 ECTS	IV	Even Semester	1x per semester
	Types of courses:	Contact hours:		Independent study	Class size X students
	Tutorial/Lecture/Response	150 minutes/week		360 minutes/week	30 Students (S1)
1	Prerequisites for participation PJK4A302_Enterprise Income Tax (WL)				
2	Learning outcomes 1. Understand and explain the concept of tax collection theory 2. Understand and explain the concept of withholding system and self-assessment 3. Understand and explain the concept of withholding income tax in the middle of the year 4. Transaction analysis and identification of related taxation aspects 5. Identification of objects, rates, and withholding taxes in accordance with the laws and regulations 6. Understand and explain the concept of depositing and reporting income tax payable 7. Application of withholding and collecting taxes in the middle of the year in accounting				
3	Description : Withholding system (withholding system) course emphasizes the concept of withholding system, mechanism and technique for calculating, depositing and reporting income tax which must be carried out by each withholding income tax collector/collector in accordance with tax laws and regulations and their application.				
4	Subject aims/Content: 1. History and Theory of Tax Collection 2. Dynamics of Tax Withholding and Collection System in Indonesia 3. Introduction to Withholding and Collecting Taxes 4. Withholding and Collection of Income Tax Article 21 General 5. Withholding and Collection of Income Tax Article 21 Permanent Employees 6. Withholding and Collection of Income Tax Article 21 Permanent Employees 7. Withholding and Collection of Income Tax Article 21 Retirees and Employees 8. MIDDLE SEMESTER EXAM 9. Withholding and Collection of Income Tax Article 21 Non-Permanent Employees / Casual Employees and Non-Employees 10. Withholding and Collection of Income Tax Article 26 11. Withholding and Collection of Income Tax Article 4 paragraph 2 12. Withholding and Collection of Income Tax Article 4 paragraph 2 13. Withholding and Collection of Income Tax Article 22 14. Withholding and Collection of Income Tax Article 23 15. Withholding and Collection of Income Tax Article 15 16. SEMESTER FINAL EXAM				
5	Teaching methods : Lectures, Group Discussions, Active Student Participation				
6	Assessment methods : Presentation 10% Discussion 20% Task 20% Quiz 5% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 25%				
7	Other information e.g. bibliographical references:				

	<p>C.1 Mandatory</p> <ol style="list-style-type: none"> 1. Rositua Pandiangan, Hukum Pajak, Yogyakarta : Graha Ilmu, 2015 - RP 2. Wirawan B. Ilyas dan Richard Burnon, Hukum Pajak, Jakarta : Salemba Empat, 2011 – WBRB X X 2 3. Liberti Pandiangan, Administrasi Perpajakan Pedoman Praktis Bagi Wajib Pajak di Indonesia, Jakarta : Erlangga, 2014 - LP 4. Billy Ivan Tansuria, Pajak Penghasilan Pemotongan dan Pemungutan, Jakarta : Graha Ilmu, 2010 - BIT 5. Mardiasmo, Perpajakan, Penerbit Andi, Yogyakarta : Penerbit Andi, 2011 - Mo <p>C.2 Complementary</p> <ol style="list-style-type: none"> 1. Siti Resmi, Perpajakan : Teori dan Kasus, Edisi 6, Jakarta : Penerbit Salemba Empat, 2011 - SR 2. Undang Undang Pajak Penghasilan Beserta Aturan Pelaksanaannya
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