

Name: Tax Withholding and Collection					
module/course code:	Student workload:	Credits (ECTS):	Semester	Frequency	Duration
PJK4A402	510 Minutes/Week	4.53 ECTS	4	Even Semester	1x / 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 1. 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	Teaching methods: Lectures, Discussions, Discovery Learning				
5	Assessment methods: Presentation 10% Discussion 15% Task 25% Middle Semester Exam 25% Final Semester Exam 25%				
6	Other information e.g. bibliographical references: 1. Willis, E., Hoffman, W. H., Raabe, W. A., & Young, J. C. (2021). <i>South-Western Federal Taxation: Individual Income Taxes</i> (44th Edition). Mason: Cengage Learning. 2. Bender, M. (2020). <i>Payroll Compliance and Tax Withholding Guide</i> (6th Edition). New York: Wolters Kluwer. 3. Spilker, B. C., Ayers, B., Barrick, J., Outslay, E., Robinson, J., Weaver, C., & Worsham, R. (2020). <i>McGraw-Hill's Taxation of Individuals and Business Entities</i> (11th Edition). New York: McGraw-Hill Education. 4. Pope, T., Anderson, K., & Kramer, J. (2021). <i>Prentice Hall's Federal Taxation: Corporations, Partnerships, Estates & Trusts</i> (44th Edition). Upper Saddle River: Pearson. 5. Internal Revenue Service (IRS). (2020). <i>Publication 15 (Circular E), Employer's Tax Guide</i> . Washington, DC: IRS. C.1 Mandatory 1. Rositua Pandiangan, Hukum Pajak, Yogyakarta : Graha Ilmu, 2015 - RP 2. Wirawan B. Ilyas dan Richard Burnon, Hukum Pajak, Jakarta : Salemba Empat, 2011				

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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

C.2 Complementary

1. Siti Resmi, Perpajakan : Teori dan Kasus, Edisi 6, Jakarta : Penerbit Salemba Empat, 2011 - SR
2. Undang Undang Pajak Penghasilan Beserta Aturan Pelaksanaannya