

LAMPIRAN

Lampiran 1 (Rincian Gaji Karyawan)

No	Nama	Gaji Pokok	Tunjangan Tetap	Premi Asuransi Dibayar Pemberi Kerja	Total Gaji Bruto Sebulan
1	Achmad	5.904.145	0	392.382	6.296.527
2	Adi P	8.000.000	7.000.000	614.034	15.614.034
3	Alfa Dana	8.300.000	0	508.274	8.808.274
4	Andi Su	4.433.333	0	286.339	4.719.672
5	Aulia R	5.200.000	333.333	372.011	5.905.344
6	Bambang R	18.000.000	3.650.000	674.494	22.324.494
7	Budi M	7.023.786	0	440.688	7.464.474
8	David P	6.165.293	0	174.012	6.339.304
9	Dewi A	5.922.904	0	373.633	6.296.537
10	Dewi R	6.500.000	9.500.000	562.134	16.562.134
11	Elsar A	6.737.160	1.200.000	387.100	8.324.260
12	Ferdinal	4.776.966	500.000	312.436	5.589.402
13	Harry L	9.275.000	1.500.000	504.854	11.279.854
14	Heru S	8.020.000	11.000.000	520.427	19.540.427
15	Lucky A	6.737.280	800.000	405.594	7.942.874
16	Meti P	5.150.880	1.200.000	339.216	6.690.096
17	Meygi	5.806.369	1.500.000	337.465	7.643.834
18	Moch S	7.288.971	1.388.701	408.968	9.086.640
19	Mohamad S	5.845.788	0	392.067	6.237.854
20	Muhammad	4.566.089	0	311.298	4.877.387
21	Nandang R	8.747.856	1.500.000	507.958	10.755.814
22	Pandu S	6.037.500	537.500	370.136	6.945.136
23	Pitoyo	6.518.478	0	417.411	6.935.888
24	Pradono J	7.247.500	500.000	419.856	8.167.356
25	Purnomo	16.000.000	0	769.397	16.769.397
26	Shopiyyu	8.300.000	0	529.251	8.829.251
27	Sigit P	5.964.840	700.000	172.929	6.837.769
28	Singgih W	5.918.056	0	392.457	6.310.512

29	Toto I	6.299.340	0	414.052	6.713.392
30	Yulianto A	6.123.924	200.000	364.299	6.688.223

Lampiran 2 (Rincian Penghasilan Netto Setahun)

No	Nama	Total Gaji Bruto Sebulan	Biaya Jabatan	Iuran Pensiun	Penghasilan Netto Sebulan	Penghasilan Netto Setahun
1	Achmad	6.296.527	314.826	177.124	5.804.576	69.654.912
2	Adi P	15.614.034	500.000	233.353	14.880.681	178.568.176
3	Alfa Dana	8.808.274	440.414	239.353	8.128.508	97.542.091
4	Andi Su	4.719.672	235.984	133.000	4.350.689	52.208.265
5	Aulia R	5.905.344	295.267	156.000	5.454.077	65.448.926
6	Bambang R	22.324.494	500.000	433.353	21.391.141	256.693.696
7	Budi M	7.464.474	373.224	210.583	6.880.667	82.568.006
8	David P	6.339.304	316.965	184.959	5.837.380	70.048.565
9	Dewi A	6.296.537	314.827	177.687	5.804.023	69.648.276
10	Dewi R	16.562.134	500.000	195.000	15.867.134	190.405.604
11	Elsar A	8.324.260	416.213	202.115	7.705.932	92.471.186
12	Ferdinal	5.589.402	279.470	143.309	5.166.623	61.999.479
13	Harry L	11.279.854	500.000	258.853	10.521.001	126.252.016
14	Heru S	19.540.427	500.000	233.753	18.806.674	225.680.087
15	Lucky A	7.942.874	397.144	202.118	7.343.612	88.123.339
16	Meti P	6.690.096	334.505	154.526	6.201.065	74.412.779
17	Meygi	7.643.834	382.192	174.191	7.087.452	85.049.420
18	Moch S	9.086.640	454.332	218.669	8.413.638	100.963.661
19	Mohamad S	6.237.854	311.893	175.374	5.750.588	69.007.056
20	Muhammad	4.877.387	243.869	136.983	4.496.535	53.958.417
21	Nandang R	10.755.814	500.000	248.310	10.007.504	120.090.044
22	Pandu S	6.945.136	347.257	181.125	6.416.754	77.001.046
23	Pitoyo	6.935.888	346.794	195.554	6.393.539	76.722.474
24	Pradono J	8.167.356	408.368	217.425	7.541.563	90.498.757
25	Purnomo	16.769.397	500.000	393.353	15.876.044	190.512.532
26	Shopiyyu	8.829.251	441.463	239.353	8.148.436	97.781.229
27	Sigit P	6.837.769	341.888	178.945	6.316.936	75.803.230
28	Singgih W	6.310.512	315.526	177.542	5.817.445	69.809.341

29	Toto I	6.713.392	335.670	188.980	6.188.742	74.264.907
30	Yulianto A	6.688.223	334.411	183.718	6.170.094	74.041.130

Lampiran 3 (Rincian Penghasilan Kena Pajak)

No	Nama	Penghasilan Netto Setahun	THR	Peng Netto Setahun+THR	PTKP	PKP
1	Achmad	69.654.912	5.850.000	75.504.912	67.500.00 0	8.004.912
2	Adi P	178.568.176	8.000.000	186.568.176	67.500.00 0	119.068.176
3	Alfa Dana	97.542.091	8.300.000	105.842.091	58.500.00 0	47.342.091
4	Andi Su	52.208.265	4.100.000	56.308.265	54.000.00 0	2.308.265
5	Aulia R	65.448.926	5.700.000	71.148.926	54.000.00 0	17.148.926
6	Bambang R	256.693.696	18.000.000	274.693.696	72.000.00 0	202.693.696
7	Budi M	82.568.006	6.950.000	89.518.006	67.500.00 0	22.018.006
8	David P	70.048.565	6.150.000	76.198.565	63.000.00 0	13.198.565
9	Dewi A	69.648.276	5.200.000	74.848.276	54.000.00 0	20.848.276
10	Dewi R	190.405.604	16.000.000	206.405.604	54.000.00 0	152.405.604
11	Elsar A	92.471.186	6.700.000	99.171.186	72.000.00 0	27.171.186
12	Ferdinal	61.999.479	4.500.000	66.499.479	63.000.00 0	3.499.479
13	Harry L	126.252.016	9.200.000	135.452.016	54.000.00 0	81.452.016
14	Heru S	225.680.087	17.700.000	243.380.087	67.500.00 0	175.880.087
15	Lucky A	88.123.339	6.800.000	94.923.339	58.500.00	36.423.339

					0	
16	Meti P	74.412.779	5.700.000	80.112.779	54.000.00 0	26.112.779
17	Meygi	85.049.420	5.650.000	90.699.420	54.000.00 0	36.699.420
18	Moch S	100.963.661	9.975.000	110.938.661	67.500.00 0	43.438.661
19	Mohamad S	69.007.056	5.800.000	74.807.056	72.000.00 0	2.807.056
20	Muhammad	53.958.417	4.200.000	58.158.417	54.000.00 0	4.158.417
21	Nandang R	120.090.044	9.300.000	129.390.044	67.500.00 0	61.890.044
22	Pandu S	77.001.046	5.800.000	82.801.046	58.500.00 0	24.301.046
23	Pitoyo	76.722.474	6.450.000	83.172.474	63.000.00 0	20.172.474
24	Pradono J	90.498.757	7.000.000	97.498.757	67.500.00 0	29.998.757
25	Purnomo	190.512.532	16.000.000	206.512.532	67.500.00 0	139.012.532
26	Shopiyyu	97.781.229	8.300.000	106.081.229	63.000.00 0	43.081.229
27	Sigit P	75.803.230	5.950.000	81.753.230	67.500.00 0	14.253.230
28	Singgih W	69.809.341	5.850.000	75.659.341	63.000.00 0	12.659.341
29	Toto I	74.264.907	6.250.000	80.514.907	72.000.00 0	8.514.907
30	Yulianto A	74.041.130	5.600.000	79.641.130	54.000.00 0	25.641.130

Lampiran 4 (Rincian Pajak Penghasilan Pasal 21)

No	Nama	PKP	PPH Pasal 21 Terhutang	PPH Pasal 21 Terhutang versi "PT X"	Selisih
1	Achmad	8.004.912	400.246	404.800	4.554
2	Adi P	119.068.176	12.860.226	15.129.550	2.269.324
3	Alfa Dana	47.342.091	2.367.105	2.463.350	96.245
4	Andi Su	2.308.265	115.413	110.400	-5.013
5	Aulia R	17.148.926	857.446	885.200	27.754
6	Bambang R	202.693.696	25.404.054	29.887.000	4.482.946
7	Budi M	22.018.006	1.100.900	1.137.550	36.650
8	David P	13.198.565	659.928	676.650	16.722
9	Dewi A	20.848.276	1.042.414	1.080.700	38.286
10	Dewi R	152.405.604	17.860.841	21.012.700	3.151.859
11	Elsar A	27.171.186	1.358.559	1.408.700	50.141
12	Ferdinal	3.499.479	174.974	171.850	-3.124
13	Harry L	81.452.016	7.217.802	8.491.450	1.273.648
14	Heru S	175.880.087	21.382.013	25.155.250	3.773.237
15	Lucky A	36.423.339	1.821.167	1.894.100	72.933
16	Meti P	26.112.779	1.305.639	1.355.750	50.111
17	Meygi	36.699.420	1.834.971	1.911.600	76.629
18	Moch S	43.438.661	2.171.933	2.257.350	85.417
19	Mohamad S	2.807.056	140.353	132.100	-8.253
20	Muhammad	4.158.417	207.921	207.250	-671
21	Nandang R	61.890.044	4.283.507	5.039.350	755.843
22	Pandu S	24.301.046	1.215.052	1.260.400	45.348
23	Pitoyo	20.172.474	1.008.624	1.041.950	33.326
24	Pradono J	29.998.757	1.499.938	1.556.350	56.412
25	Purnomo	139.012.532	15.851.880	18.649.150	2.797.270
26	Shopiyyu	43.081.229	2.154.061	2.239.650	85.589
27	Sigit P	14.253.230	712.661	732.550	19.889
28	Singgih W	12.659.341	632.967	649.150	16.183
29	Toto I	8.514.907	425.745	430.550	4.805
30	Yulianto A	25.641.130	1.282.056	1.331.250	49.194

Lampiran 5 (Rincian Perhitungan Tunjangan Pajak dengan Metode *Gross Up*)

No	Nama	PKP	Tunjangan Pajak Setahun	Tunjangan Pajak Sebulan
1	Achmad	8.004.912	421.311	35.109
2	Adi P	119.068.176	15.129.678	1.260.807
3	Alfa Dana	47.342.091	2.472.134	206.011
4	Andi Su	2.308.265	121.488	10.124
5	Aulia R	17.148.926	902.575	75.215
6	Bambang R	202.693.696	29.887.123	2.490.594
7	Budi M	22.018.006	1.158.842	96.570
8	David P	13.198.565	694.661	57.888
9	Dewi A	20.848.276	1.097.278	91.440
10	Dewi R	152.405.604	21.012.754	1.751.063
11	Elsar A	27.171.186	1.430.062	119.172
12	Ferdinal	3.499.479	184.183	15.349
13	Harry L	81.452.016	8.491.532	707.628
14	Heru S	175.880.087	25.155.309	2.096.276
15	Lucky A	36.423.339	1.917.018	159.751
16	Meti P	26.112.779	1.374.357	114.530
17	Meygi	36.699.420	1.931.548	160.962
18	Moch S	43.438.661	2.286.245	190.520
19	Mohamad S	2.807.056	147.740	12.312
20	Muhammad	4.158.417	218.864	18.239
21	Nandang R	61.890.044	5.039.419	419.952
22	Pandu S	24.301.046	1.279.002	106.584
23	Pitoyo	20.172.474	1.061.709	88.476
24	Pradono J	29.998.757	1.578.882	131.573
25	Purnomo	139.012.532	18.649.270	1.554.106
26	Shopiyyu	43.081.229	2.267.433	188.953
27	Sigit P	14.253.230	750.170	62.514
28	Singgih W	12.659.341	666.281	55.523
29	Toto I	8.514.907	448.153	37.346
30	Yulianto A	25.641.130	1.349.533	112.461

Lampiran 6 (Simulasi Penghitungan PPh dengan Metode *Gross Up*)

No	Nama	Total Gaji Bruto Sebulan	Peng Netto Setahun + Thr	PTKP	PKP	PPh Pasal 21	Selisih Tunjangan Vs PPh Terhutang
1	Achmad	6.331.636	75.926.224	67.500.000	8.426.224	421.311	0
2	Adi P	16.874.841	201.697.854	67.500.000	134.197.854	15.129.678	0
3	Alfa Dana	9.014.285	108.314.225	58.500.000	49.814.225	2.472.134	0
4	Andi Su	4.729.796	56.429.752	54.000.000	2.429.752	121.488	0
5	Aulia R	5.980.559	72.051.501	54.000.000	18.051.501	902.575	0
6	Bambang R	24.815.088	304.580.819	72.000.000	232.580.819	29.887.123	0
7	Budi M	7.561.044	90.676.849	67.500.000	23.176.849	1.158.842	0
8	David P	6.397.193	76.893.226	63.000.000	13.893.226	694.661	0
9	Dewi A	6.387.977	75.945.554	54.000.000	21.945.554	1.097.278	0
10	Dewi R	18.313.197	227.418.358	54.000.000	173.418.358	21.012.754	0
11	Elsar A	8.443.432	100.601.249	72.000.000	28.601.249	1.430.062	0
12	Ferdinal	5.604.751	66.683.662	63.000.000	3.683.662	184.183	0
13	Harry L	11.987.482	143.943.548	54.000.000	89.943.548	8.491.532	0
14	Heru S	21.636.703	268.535.396	67.500.000	201.035.396	25.155.309	0
15	Lucky A	8.102.625	96.840.357	58.500.000	38.340.357	1.917.018	0
16	Meti P	6.804.626	81.487.135	54.000.000	27.487.135	1.374.357	0
17	Meygi	7.804.797	92.630.968	54.000.000	38.630.968	1.931.548	0
18	Moch S	9.277.160	113.224.907	67.500.000	45.724.907	2.286.245	0
19	Mohamad	6.250.166	74.954.796	72.000.000	2.954.796	147.740	0
20	Muhammad	4.895.625	58.377.281	54.000.000	4.377.281	218.864	0
21	Nandang R	11.175.765	134.429.463	67.500.000	66.929.463	5.039.419	0
22	Pandu S	7.051.719	84.080.048	58.500.000	25.580.048	1.279.002	0
23	Pitoyo	7.024.364	84.234.183	63.000.000	21.234.183	1.061.709	0
24	Pradono J	8.298.929	99.077.638	67.500.000	31.577.638	1.578.882	0
25	Purnomo	18.323.503	225.161.802	67.500.000	157.661.802	18.649.270	0
26	Shopiyyu	9.018.204	108.348.662	63.000.000	45.348.662	2.267.433	0
27	Sigit P	6.900.284	82.503.400	67.500.000	15.003.400	750.170	0
28	Singgih W	6.366.036	76.325.622	63.000.000	13.325.622	666.281	0
29	Toto I	6.750.738	80.963.060	72.000.000	8.963.060	448.153	0

30	Yulianto A	6.800.684	80.990.663	54.000.000	26.990.663	1.349.533	0
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Lampiran 7 (Simulasi Penghitungan *Take Home Pay* Karyawan)

No	Nama	Total Gaji Bruto Sebulan	Potongan (Iuran JHT & Pensiun)	PPh	Take Home Pay (<i>Gross</i>)	Take Home Pay (<i>Gross Up</i>)	Selisih <i>Take Home Pay</i>
1	Achmad	5.904.145	177.124	33.354	5.693.667	5.727.021	33.354
2	Adi P	15.000.000	233.353	1.071.686	13.694.961	14.766.647	1.071.686
3	Alfa Dana	8.300.000	239.353	197.259	7.863.388	8.060.647	197.259
4	Andi Su	4.433.333	133.000	9.618	4.290.716	4.300.333	9.618
5	Aulia R	5.533.333	156.000	71.454	5.305.879	5.377.333	71.454
6	Bambang R	21.650.000	433.353	2.117.005	19.099.642	21.216.647	2.117.005
7	Budi M	7.023.786	210.583	91.742	6.721.461	6.813.203	91.742
8	David P	6.165.293	184.959	54.994	5.925.340	5.980.334	54.994
9	Dewi A	5.922.904	177.687	86.868	5.658.349	5.745.217	86.868
10	Dewi R	16.000.000	195.000	1.488.403	14.316.597	15.805.000	1.488.403
11	Elsar A	7.937.160	202.115	113.213	7.621.832	7.735.045	113.213
12	Ferdinal	5.276.966	143.309	14.581	5.119.076	5.133.657	14.581
13	Harry L	10.775.000	258.853	601.484	9.914.663	10.516.147	601.484
14	Heru S	19.020.000	233.753	1.781.834	17.004.413	18.786.247	1.781.834
15	Lucky A	7.537.280	202.118	151.764	7.183.398	7.335.162	151.764
16	Meti P	6.350.880	154.526	108.803	6.087.550	6.196.354	108.803
17	Meygi	7.306.369	174.191	152.914	6.979.264	7.132.178	152.914
18	Moch S	8.677.672	218.669	180.994	8.278.008	8.459.003	180.994
19	Mohamad	5.845.788	175.374	11.696	5.658.718	5.670.414	11.696
20	Muhammad	4.566.089	136.983	17.327	4.411.780	4.429.106	17.327
21	Nandang R	10.247.856	248.310	356.959	9.642.587	9.999.546	356.959
22	Pandu S	6.575.000	181.125	101.254	6.292.621	6.393.875	101.254
23	Pitoyo	6.518.478	195.554	84.052	6.238.871	6.322.923	84.052
24	Pradono J	7.747.500	217.425	124.995	7.405.080	7.530.075	124.995
25	Purnomo	16.000.000	393.353	1.320.990	14.285.657	15.606.647	1.320.990
26	Shopiyyu	8.300.000	239.353	179.505	7.881.142	8.060.647	179.505
27	Sigit P	6.664.840	178.945	59.388	6.426.506	6.485.895	59.388
28	Singgih W	5.918.056	177.542	52.747	5.687.767	5.740.514	52.747

29	Toto I	6.299.340	188.980	35.479	6.074.881	6.110.360	35.479
30	Yulianto A	6.323.924	183.718	106.838	6.033.368	6.140.206	106.838

Lampiran 8 (Bukti Bimbingan Skripsi)



STIE (Sekolah Tinggi Ilmu Ekonomi) Malangkuçęçwara

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Log Bimbingan Skripsi

Nama Mahasiswa : INGE THIO FORATASYA
 NPK : A.2016.1.34038
 Nama Dosen : LIDIA ANDIANI, SE., MM.
 NIK : 202.710.250

No.	Tahap	Tanggal	Keterangan	September 2018
1	1	06-09-2018	seminar proposal	
No.	Tahap	Tanggal	Keterangan	Agustus 2019
2	1	23-08-2019	pengajuan judul	
No.	Tahap	Tanggal	Keterangan	November 2019
3	1	05-11-2019	revisi bab 1 tentang latar belakang bab 2 tinjauan pustaka masih kurang bab 3 metode analisis ada kesalahan dan kurang asumsi klasik	
4	1	21-11-2019	bab 1 latar belakang masih terlalu umum tidak menyentuh pada masalah dan judul	
No.	Tahap	Tanggal	Keterangan	Desember 2019
5	1	13-12-2019	bab 2 tidak ada model hipotesis dan model teori cara penulisan masih banyak yang salah	
6	1	23-12-2019	bab 3 tentang cara pengambilan data masih kurang tepat	
No.	Tahap	Tanggal	Keterangan	Januari 2020
7	1	15-01-2020	Acc Bab 1-3	
No.	Tahap	Tanggal	Keterangan	Februari 2020
8	2	12-02-2020	bab 4 analisa data tidak terklasifikasi dengan baik interpretasi data hanya memunculkan angka saja	
No.	Tahap	Tanggal	Keterangan	Maret 2020

9	2	02-03-2020	bab 4 hasil interpretasi data hanya membaca tabel saja	
No.	Tahap	Tanggal	Keterangan	Mei 2020
10	2	11-05-2020	bab 4 harus disimpulkan dengan permasalahan teori dan hasil analisa data sesuai dengan variabel dan indikator yang digunakan dalam bab 3	
11	2	22-05-2020	bab 5 terlalu bertele tele dalam memberikan kesimpulan	
No.	Tahap	Tanggal	Keterangan	Juni 2020
12	2	26-06-2020	bab 5 untuk kesimpulan jangan lagi menerangkan tabel dr hasil olah data di bab 3 tetapi lebih cenderung kepada mengatasi permasalahan	
No.	Tahap	Tanggal	Keterangan	Juli 2020
13	2	15-07-2020	acc bab 1-5	
No.	Tahap	Tanggal	Keterangan	Agustus 2020
14	2	08-08-2020	seminar hasil	

Keterangan: Tahap 1 (Bab 1-3) dan Tahap 2 (Bab 4-5)