

ABSTRACT

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DIFFERENCES BETWEEN PMK NO. 23, 44, DAN 86 ABOUT TAX INCENTIVES FOR TAXPAYERS THAT AFFECTED BY THE PANDEMIC CORONA VIRUS DISEASE 2019

During the process of making a booklet with the theme of the influence of Covid-19 on the Minister of Finance Regulation (PMK), the author has the aim to urge the public and inform the public that during this pandemic the government eases the imposition of PPh 21 taxes for work employees. This Income Tax 21 discount is given directly by the company to work employees who meet the criteria written in the applicable Minister of Finance Regulation No.86 of 2020. The final result of making this booklet is to make it easier for readers to see the difference between PMK No.86 of 2020 and the previous PMK, especially in article 2 discussed.

Keywords: Minister of Finance Regulation, PPh 21 borne by the Government.