



## Analysis System Payroll And Calculation Employee Salaries At Pt Lautan Jaya Semesta

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### **Abstract**

**Purpose** - This research was conducted at PT Lautan Jaya Semesta which aims to analyze the recitation system and calculation of employee gait at PT Lautan Jaya Semesta. Data collection techniques used are interviews and phaevas.

**Design/methodology/approach** - The interview method is used to ask questions related to the calculation of employee salaries at PT Lautan Jaya. Semesta While the Observation Method is the data obtained about the payroll system.

**Finding** - Based on the research results, the payroll system at PT Lautan Jaya Semesta can be said to be quite good because it involves important elements, including a network of procedures that make up the payroll system, related functions or sections in the payroll system, documents used . in the payroll system and interim control of the payroll system. consisting of organizations that have separate divisions, authorization systems and schat practices. While the calculation of the employee's net salary is obtained from the basic salary plus overtime pay, the meal allowance is reduced by deductions for PPH 21, BPJS.

**Originality-**

**Keyword** -payroll system, calculation, employee

**Paper Type** – Research Paper



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## **Introduction**

Employees are one of the most important factors of production in a company. Without them how difficult it is for the company to achieve its goals, they are the ones who determine the success and failure of a company. By having a skilled workforce with high motivation, companies already have very expensive assets that are difficult to value in money. The process of establishing a company, whether engaged in industry or services, is always based on the desire to achieve certain goals and objectives. Every company always has a goal to achieve. The goals and objectives to be achieved by each company are actually the same, that is, they want to achieve optimal profit long term so that the survival of the company can be guaranteed. One of them is by setting up the system pay well.

Providing compensation to employees is considered as one of the challenges for the company, because it involves the interests of the company and the employees themselves. Salary is a fixed reward given by the company to employees who have worked for the company. Salary is a transaction that occurs every week or month which always affects the company's cash. The payroll system always affects the company's cash, therefore it is necessary to have an accounting system with separation of related functions.

The payroll system is an important factor in achieving the goals of a company, where the payroll system consists of an interconnected framework within a company that functions to inform labor cost data needed by interested parties on the company and manage processes 6 payments for services rendered by employees. Fair payment of salaries and wages according to the performance and achievements, it will have a positive effect on increasing the value and productivity of the company. In addition, a good payroll accounting system is expected to be able to streamline and streamline the payroll implementation process, so that obstacles or problems that may occur can be avoided.

The current salary calculation system at PT. Lautan Jaya Universe is done semi-computerized, which is only limited to storing and generating reports with Microsoft Excel and the rest is still manual. So that errors often occur in calculating salaries and the process also takes quite a long time.

PT. Lautan Jaya Semesta is a company engaged in the field of outsourcing, labor supply, and suppliers. PT Lautan Jaya Semesta in collaboration with PT Multimas Nabati Asaha or what is often called the Wilmar Region in employee provider. Basic calculation of employee salaries at PT. The Great Ocean of the Universe is determined by its number employee attendance rate at work which is calculated every month. Therefore the level of attendance becomes a major factor in determining the salary received by employees.

Based on the description above regarding the importance of accounting information systems at PT Lautan Jaya Semesta, the authors are interested in conducting research related to payroll information systems, so the title of this research is "Payroll System Analysis and Employee Salary Calculation at PT Lautan Jaya Semesta".

## **Literature Review**

### **System**

kindly wide system is gathering from the elements or components or sub-sub system Which each other connected to form a unit up to the destination or target it is achieved. According to Mulyadi (2016:12) The system is a network of procedures Which made according to pattern Which integrated For carry out main activities company. Procedure is order something activity clerical, usually involve a number of person in something department or more, made For ensure handling in a manner uniform transaction sale Which happen over and over again.

According to Baridwan (2010: 32) the system is a framework of interconnected procedures that are arranged according to with a comprehensive scheme, to carry out an activity or the main function

of the company. Procedure is a sequence of work clerical (clerical), usually involving several people in one or more divisions, to guarantee uniform treatment of company transactions that occur.

Meanwhile, according to Jogiyanto (2010:5) the definition of a system is a network Work from procedures Which each other relate, gather together to carry out an activity or complete a specific goal.

Based on the above understanding, it can be concluded that the system is a unit of several procedures that work together in carrying out company activities with a goal to be achieved. The system can also be interpreted as a collection of procedures where these procedures consist of clerical activities involving several people in one or more sections to ensure that each activity is carried out in a variety of ways to complete company transactions that occur.

### *Wages*

Salary is for the delivery of services performed by employees who have positions such as managers (Mulyadi, 2001, 377), payroll can be interpreted as process payment wages to a person or individual in exchange for work or services that have been performed.

According to the Labor Law No. 13 of 2003, Chapter 1, Article 1, it states that wages are the rights of workers/laborers who are received and expressed in the form of money as compensation from employers or employers to workers/laborers who are determined and paid according to a work agreement, agreement work, or laws and regulations, including allowance for workers/labourers And his family for a job or service that has been or will be performed.

According to Hadi Purwono, salaries and wages are as follows, salaries are usually said to be wages paid to leaders, supervisors, and administration of office employees or other managers. Salaries are generally at a higher level than payments to wage workers. Wages are payments to employees or workers who are paid according to the length of time worked and given to those who usually do not have the guarantee to be employed continuously. (Hadi Purwono, 2003: 2).

### *Payroll System*

A company in carrying out good business processes certainly requires a system where the system can manage the company's business processes so that they don't go out of existing procedures.

According to Mulyadi (2016: 360), the payroll system is a series of business and operational activities that aim to complete all transactions payment And delivery of services performed by employees who have managerial positions.

### **Management Cost Wages**

According to Supriyono (2000), cost is the acquisition price that is sacrificed or used in order to obtain income or revenue that will be used as a deduction from income.

Salary cost management is a salary cost concept that is needed by managers to manage the company effectively to achieve common goals and includes non-financial issues such as productivity, quality and various key success factors for the company.

### **Network Procedure Which form Payroll**

According to Mulyadi (2001), system payroll consists from following procedure network:

#### **1. Procedure Recording Time Present**

This procedure aims to record employee attendance time. Attendance time keeping is maintained by the time keeping function by using the attendance list at the entrance to the administrative office or factory. Attendance time recording can use the regular attendance list, employees must sign it every time they attend and return from the company or can use filled out attendance card automatically by using a timer.

#### **2. Procedure Making List Wages**

The payroll generator function generates employee payrolls. The data used as the basis for making the payroll are decrees regarding the appointment of new employees, promotions, terminations, demotions, the previous month's payroll and attendance lists. If the employee's salary exceeds the taxable income, information regarding Article 21 PPh deductions is calculated by the payroll register function based on the data listed on the income card employee.

3. Procedure Distribution Cost Wages

In the salary cost distribution procedure, labor costs are distributed among the departments that enjoy labor benefits. The distribution of labor costs is intended to control costs and calculate the cost of products.

4. Procedure Making Cash Go out

Created by the accounting function to the financial function based on information in payroll received from the payroll generator function.

5. Procedure Payment Wages

Payroll procedures involve accounting functions and functions finance. Function accountancy make orders cash disbursement to function finance For write useful payment wages. Function finance Then cash out check the to the bank and put the money in the salary envelope.

### System Which Related

Function or parts in system Payroll according to Mulyadi (2001) are as follows:

1. Function Staffing

This function is responsible for finding new employees, selecting prospective employees, deciding on the placement of new employees, making letters of employee salary rates, promotions and salary grades, employee transfers, and employee terminations .

2. Function Recording Time

function is responsible for maintaining attendance records for all company employees.

3. Function Maker List Wages

This function is responsible for making a payroll list containing the gross income that is due and various deductions that are borne by each employee during the salary payment period. The payroll function is submitted by the payroll function to the accounting function in order to produce cash-out receipts which are used as the basis for paying salaries to employees.

4. Function Accountancy

The accounting function is responsible for recording liabilities that arise in connection with the payment of employee salaries. The accounting function that handles the payroll system is in the hands of:

a. Part Debt

This section holds the function of debt registrar which in the payroll accounting system is responsible for processing salary payments listed in the payroll register. This section issues cash-out receipts that authorize the payroll function as listed in the payroll.

b. Part Fee Card

This section holds the cost accounting function which in the payroll accounting system is responsible for recording the distribution of costs in the payroll system product cost card and cost card based on payroll recap and working hours card.

c. Part Journal

This section holds the journal recorder function which is responsible for recording salary expenses in the general journal.

5. Function Finance

This function is responsible for filling out checks for payroll and cashing those checks to the bank. The cash is then put into each employee's salary envelope, to then be distributed among the eligible employees .

**Document Which Used In System Payroll**

According to Mulyadi, the documents used in the payroll system are as follows:

1. Card Supporters Change Wages  
Generally used by the staffing function in the form of decrees related to employees. Copies of these documents are sent to the payroll function for the benefit of the payroll maker.
2. Clock Card Present  
The document used by the timer function to record the attendance hours of each employee in the company.
3. Clock Card Work  
The document used to record the time consumed by factory direct labor to work on certain orders.
4. List Wages  
Document containing the amount of salary for each employee, minus deductions in the form of PPh 21, employee debts, contributions to employee organizations and so on.
5. Recap List Wages  
This document is a salary summary per department based on the payroll.
6. Letter Statement Wages  
This document is created by the payroll generator function at the same time as payroll creation or in payroll creation.
7. Envelope Wages  
This document is used for employee salary covers that are handed over to employees.
8. Proof Cash Go out  
This document is an order for spending money made by function accountancy to function finance, based on the information in the payroll received by the payroll generator function.

**Elements Control Internal In System Payroll**

The elements of internal control related to the payroll system according to Mulyono (2001) are:

1. Organization
  - a. Function making list wages must separated from financial function
  - b. Function recording list present must separated from operational function .
2. System Authority
  - a. Everyone whose name is listed on the payroll must have a letter of appointment as a company employee signed by the President Director
  - b. Any changes in employee salaries due to changes in rank, changes in salary rates, additions to family must be based on a decision letter from the Director of Finance.
  - c. Any deductions from employee salaries other than employee income tax must be based on a salary deduction letter authorized by the employment function

- d. Any deductions from employee salaries other than employee income tax must be based on a salary deduction letter authorized by the employment function
- e. Overtime orders must be authorized by the concerned employee's department head
- f. List wages must authorized by function personnel.
- g. Proof of cash out for payment of salaries must be authorized by the accounting function.
- 3. Procedure Recording
  - a. Inside change employee earnings records are reconciled with employee payroll registers.
  - b. Rates Which be included in card working hours verified for accuracy by the accounting function.
- 4. Practical Which Healthy
  - a. Card O'clock present must compared to with card O'clock The prior work of this linked card is used as the basis for the distribution of direct labor costs
  - b. Income clock card come inside machine the timekeeper must be supervised by the timekeeper.
  - c. Making payroll must be verified for the correctness and accuracy of the calculations by the accounting function before payment is made.
  - d. Employee income tax calculations are reconciled with employee income records.
  - e. Employee earnings records are kept by the payroll generator function.

### **Component Wages Employee**

#### **1. Wages tree**

Wages The principal is the main element, which is used as the basis for consideration of why salaries are classified into groups cost operational. In where value relatively still (most not for one financial year). The magnitude of the value of this element of course varies according to the ability of the company, position, length of service. The higher it is the ability of the company, usually will also determine the value of the base salary which is relatively higher, the higher a position the higher the base salary, the longer the working period, the wider the possibility of a salary increase which will later accumulate to an increase in the value of the basic salary. In addition to the basic salary given to a employee, usually really depends with educational background, abilities and work experience.

There are three things that can be considered in giving how much wages are given to employees (Wahyu Adji and Suwerli, 2005), namely:

#### **a. Level competitiveness**

In providing salaries to its employees, a company must look at how similar industrial companies in the market provide salaries. Thus the company can get the desired employees. There are companies that dare to give big salaries because the company's condition is improving and it needs the best workers. But it can So wages Which given low Because business the company is in decline or not growing.

To find out what level of salary applies in that field, the company can use salary survey (wage survey). A salary survey is a data collection that provides salary data for an industry. Survey carried out by the organization local government, and others.

#### **b. Structure Wages**

Companies must also determine wage rates for all positions within the company. The pay structure is usually built on the basis of job evaluation. Job evaluation is a process to determine how important the job is in the company.

#### **c. performance Employee**

The basis for giving payments based on the work of employees is a matter of value added. If employees can provide increased work results for the company so that it helps the company to achieve its business goals, the employee is eligible for given which are more compared to with employee others who do not work well. Thus employees will motivated For said results it works. In the same position, employees who have worked longer also receive relatively higher salaries than new employees.

### 2. Wages Overtime

Every employee who works outside working hours or employees who work on holidays, or employees who have hours-work greater than 8 hours in a day, then according to government regulations, the employee concerned is entitled to receive overtime pay. The amount of overtime pay varies widely, but usually every company has one have separate regulations that specifically regulate the amount of overtime pay for each employee they have. Employees in the marketing department usually do not have the facility of overtime pay, because their achievements are measured based on the sales turnover they generate. Instead, they will usually get a bonus that is in accordance with what they produce for the company.

### 3. Allowances

Allowances are elements of remuneration provided in rupiah values directly to individual employees and can be known with certainty. Benefits are given to employees meant so that can increase Spirit Work And excitement for employees. Employee benefits are payments and services that protect and supplement the base salary, and the employer pays all or part of the benefits. The main effect of this type of compensation benefit is to keep employees in the organization on a long-term basis. There is little or no evidence that a wide variety of additional programs, often termed complementary benefits, serve to motivate employees towards higher productivity. Allowances are used to assist the company in meeting the following objectives:

- a. Increase moral employee
- b. motivating employee
- c. Increase satisfaction Work
- d. Enchanting employees new
- e. Reduce rotation employee
- f. Use compensation in a manner Good
- g. Increase security employee
- h. Maintain position Which profitable
- i. Increase corporate image

Employee benefit programs must be carefully planned and objectives set to be used as guidelines for developing the program. In determining the optimal combination, the following steps should be followed:

- a. Aggregates cost data of all items collected
- b. Doing assessments such as how much funds are available to cover all alimony costs for the upcoming period.
- c. Assign preference values to each benefit item, using some type of weighted numerical scale that satisfies legal requirements and employee preferences.
- d. decide how the optimal combination of various allowances. The person making the decision as carefully as possible will consider the various benefit items to be provided to the employee.

There are several types of benefits given to employees according to Jusup (2001) as follows:

- a. Allowances Eat
- b. Allowances transportation
- c. Allowances skills/functionality
- d. Allowances communications/operations

#### 4. Pieces \_

Piece on the most basic salary is deductions for Income Tax (PPh) and insurance premiums borne by employees. In general, income tax is a deduction characteristic must For done company as cutter tax. However, along with the issuance of a tax policy called the Sunset Policy, each employee is required to report the amount of tax that must be paid by employees.

In this case, the payment of taxes is determined by the applicable regulations in taxation stipulated by the Director General of Taxes. The Director General of Taxes has established tax policies as follows :

##### a. Income No hit Tax (PTKP)

Income of a person who is not subject to tax if his income is less than the tax provisions or will be deducted from net income. The tax provisions regarding PTKP are regulated in article 17 paragraph 1. The PTKP rates can be seen in Table 2.1 Table PTKP below.

**Table 2.1 Income No hit Tax (PTKP)**

PTKP Pria/Wanita Lajang		PTKP Pria Kawin		PTKP Suami Istri Digabung	
TK/0	Rp 54.000.000	K/0	Rp 58.500.000	K/I/0	Rp 112.500.000
TK/1	Rp 58.500.000	K/1	Rp 63.000.000	K/I/1	Rp 117.000.000
TK/2	Rp 63.000.000	K/2	Rp 67.500.000	K/I/2	Rp 121.500.000
TK/3	Rp 67.500.000	K/3	Rp 72.000.000	K/I/3	Rp 126.000.000

##### a. Cost Position

Office Fee as a deduction from income of 5% of a year's income with a maximum recognition of Rp. 500.000,-

##### b. Income hit Tax (PKP)

In addition to the above changes, in 2009 there was also a change in the income layer. The rules are contained in the Tax Law No. 36 of 2008 Article 7:

- ☐ 5% for income more or equal to IDR 50,000,000 per year.
- ☐ 15% for income IDR 50,000,000 up to IDR 250,000,000
- ☐ 25% for income IDR 250,000,000 up to IDR 500,000,000
- ☐ 20% For Which do not have NPWP

##### c. Bonus And Incentive

Bonuses and incentives are additional elements, usually provided by certain types of companies and for certain employees only, namely distributors, banks, finance and similar companies Which operational oriented target.

### Research methodology

This study uses a qualitative method. The qualitative method is one type of research that is intended to understand various realities about what has been experienced by the subject research such as behavior, motivation, perception, action and others, holistically and carried out in a descriptive manner in the form of words and language, in a which context specialized in a manner natural And utilise various scientific methods. (Moeloeng, 210:6)

The qualitative research method is a research method based on the philosophy of postpositivism, used to examine the condition of the object being studied natural, (as his opponent is experiment) Where researcher is as a key instrument, data collection techniques are carried out triangulation (combined), data analysis is inductive/qualitative, and research results emphasize meaning rather than



generalization. (Sugiono, 2015:9). Primary data is data obtained or collected by researchers directly from the source the data. Primary data is also known as original data or new data that is up to date. The data collection method is the most strategic step in research, because the main goal of research is to obtain data. Furthermore, when viewed from the point of view of methods or techniques of data collection, data collection techniques can be carried out by observation (observation), interview (interview), questionnaire (questionnaire)., documentation And the combination of all four. (Sugiyono, 2015:225)

### **Finding**

PT. Lautan Jaya Semesta is a company engaged in outsourcing, labor supply, and supplier. Having excellence in providing employees with quality and professional strength-based management. PT Lautan Jaya Semesta was established on November 7 2014 and started deep cooperation provider of employees to meet the need for manpower at PT Multimas Nabati Asaha or what is often referred to as the Wilmar Area. Until 2020 PT Lautan Jaya Semesta has supplied around 300 employees to PT Multimas Nabati Oh my gosh

PT Lautan Jaya Semesta is located at Jalan Bojonegara RT/RW 001/004 Kp. Central Reef Ex. Kedaleman Kec. Cibeber City of Cilegon – Banten. PT Lautan Jayadunia has recruited many workers for PT Multimas Nabati Asaha from communities around Bojonegara.

### *Analysis System Payroll On PT Ocean Jaya Universe*

The payroll system that exists at PT Lautan Jaya Semesta is a system monthly salary. Wages given to employee and payments are made regularly at the beginning of each month. All employees at PT Lautan Jaya Semesta, apart from being entitled to a salary, are also entitled to benefits. The allowances provided are meal allowances, and allowance day highway. Whereas allowance skills/expertise are only given to parts and operators. PT Lautan Jaya Semesta sets 6 working days from Monday to Saturday. PT Lautan Jaya Semesta determines working days off on Sundays, holidays or national holidays.

#### 1. Network Procedure Which forming Payroll

- 1) Recording time present
- 2) Making list payroll
- 3) Payment Wages

#### 2. Function Or Part Which Related In System Payroll

as for that part related in system payroll can be seen in the table below:

#### 1. Document Which Used In System Payroll

Document Which used in system payroll on PT Lautan Jaya Semesta is as follows:

##### a. finger

The document used to record employee attendance is finger data carried out by employees when entering and leaving work

##### b. Letter agreement Contract Work

This document is created by the admin when a new employee is accepted and fills in the identity associated with the employee and there are provisions of the work contract that apply in the company.

##### c. absence

This document contains the number of employee working days calculated by the admin.

##### d. Body Organizer Guarantee Health (BPJS)

This document is used as proof of BPJS payment as long as employees work for the company at 2% deducted from the employee's monthly salary.

##### e. Details Cutting PPH 21

This document is made to calculate PPh 21 which will be deducted from monthly employee income with the provisions of the Director General of Taxes.

f. List Payrolls Report

This document contains the total salary of all employees. Plus allowances and minus deductions and PPH 21 has also been deducted.

g. slips Wages

This document is made as a record for employees regarding the details of the salary received by each employee along with deductions to be borne by each employee every month.

h. Information Sick

This document contains a sick certificate for employees who have been treated at the clinic that has been determined by the company.

2. Control Internal System Payroll

Payroll system internal control is used for supervising and maintaining the implementation of payroll so that unwanted things do not occur or are detrimental to various parties. PT Lautan Jaya Semesta implements internal control as follows:

a. Organization

- Part recording time hadi verified by admin

b. System Authority

- finger authorized by part recording time
- Every employee listed on the payroll must have a letter of appointment as a company employee.

- Order must overtime in authorization by admin

- Proof of cash out (check) payment of salaries has been authorized by the finance department

c. Procedure Recording

- Function recording time separated with function operational

d. Practical Which Healthy

- List payroll must authorized by part finance
- Employee income records are kept by the Admin section of the payroll internal control system

at PT Lautan Jaya in accordance with elements control according to Mulyono (2001).

**Calculation Wages Employee**

1. Components Wages Employee

The components that affect the salary or wages of employees at PT Lautan Jaya Semesta are as follows:

a. Wages tree

PT Ocean Jaya Universe determine salary value or employee wages per 1 JHK (Amount Day Work) of Rp. 171.000,- so, wages employee during 24 days Work as big Rp. 4.104.00,- .

As for calculation working hours For wages tree employees as follows:

**Table 1 Hours Work For Wages tree**

DAY	IN- OUT	REST	O'CLOCK WORK	JHK
Monday	08.00 - 16.00	12.00 – 13.00	8	1
Tuesday	08.00 - 16.00	12.00 – 13.00	8	1
Wednesday	08.00 - 16.00	12.00 – 13.00	8	1

Thursday	08.00 - 16.00	12.00 – 13.00	8	1
Friday	08.00 - 16.30	11.30 – 13.00	8	1
Saturday	08.00 - 13.00	-	5	1
<b>TOTAL WORKING HOURS</b>			45	6

a. Wages Overtime

Employees who work outside working hours or employees who work on holidays will receive overtime pay. The calculation for overtime pay for all employees is the same.

The provisions for overtime pay for employees are in accordance with the table below:

**Table 2 Provision Wages Overtime**

O'clock Work Whole	O'clock Work Normal	O'clock Overtime	JHK
11 O'clock	8 O'clock	3 O'clock	0.5
12 O'clock	8 O'clock	4 O'clock	0.5
13 O'clock	8 O'clock	5 O'clock	0.5
14 O'clock	8 O'clock	6 O'clock	1
15 O'clock	8 O'clock	7 O'clock	1
16 O'clock	8 O'clock	8 O'clock	1

a. Allowances

PT Ocean Jaya Universe give some kind allowance. Benefits given to employees aim to increase morale for employees. Some of the types of allowances provided are:

1) Allowances Eat

Meal allowances are given to employees in the form of money which will be given together with the basic salary. The allowance given is Rp. 9,000, - per day.

2) Allowances Day Raya

This holiday allowance is given to employees whose working period is more than 3 months. So this allowance is calculated based on ever employee That Work. The method of calculation is as follows:

Allowances Day Raya = Long period Work x wages tree 12 months

3) Allowances Skills/Expertise

Allowances skills/expertise in PT Lautan Jaya Semesta is only given to the operator in the amount of IDR 150,000 per month.

b. Pieces \_

PT Ocean Jaya Universe do piece against PPH 21, Body Organizer Guarantee Health (BPJS), Bank admin and employee debt for the salary received by employees.

The company also makes salary deductions for BPJS health and employment payments of 2%. And for the bank admin, it will be deducted from every salary employees for the salary transfer fee for each employee of Rp.6000, -.

## 2. Example Calculation Wages

As for calculation wages employee di PT Ocean Jaya Semesta is as follows:

### a. Part Operator

**Table 4.4 Absence And O'clock Work Employee**

Date	Day	O'clock		Ea t	WORKIN G HOURS	OVERTI ME HOURS	JHK NORMA L	JHK OVERTIM E
		IN	OUT					
1	Monday	8:00	20:00	1	12	4	1	0.5
2	Tuesday	8:00	19:00	1	8		1	
3	Wednesd ay	8:00	16:00	1	8		1	
4	Thursday	8:00	16:00	1	8		1	
5	Friday	8:00	21:00	1	13	5	1	0.5
6	Saturday	8:00	16:00	1	8		1	
7	Sunday	LIB U R						
8	Monday	8:00	16:00	1	8		1	
9	Tuesday	8:00	16:00	1	8		1	
10	Wednesd ay	8:00	23:00	1	15	7	1	1
11	Thursday	8:00	16:00	1	8		1	
12	Friday	8:00	16:00	1	8		1	
13	Saturday	8:00	16:00	1	8		1	
14	Sunday	HOLIDAY						
15	Monday	8:00	23:00	1	15	7	1	1
16	Tuesday	8:00	16:00	1	8		1	
17	Wednesd ay	8:00	23:00	1	15	7	1	1
18	Thursday	8:00	16:00	1	8		1	
19	Friday	8:00	16:00	1	8		1	

20	Saturday	8:00	10:00 p.m	1	14	6	1	1
21	Sunday	HOLIDAY						
22	Monday	8:00	16:00	1	8		1	
23	Tuesday	8:00	16:00	1	8		1	
24	Wednesday	8:00	16:00	1	8		1	
25	Thursday	8:00	16:00	1	8		1	
26	Friday	8:00	16:00	1	8		1	
27	Saturday	8:00	16:00	1	8		1	
28	Sunday	HOLIDAY						
29	Monday	8:00	16:00	1	8		1	
30	Tuesday	8:00	10:00 p.m	1	14	6	1	1
TOTAL	26	238	45	26	6			

With use data on, wages employee operator part can be calculated as follows:

1. Pendapatan	
	Rp. 4.446.000,-
• Gaji Lembur	Rp. 1.026.000,-
• Tunjangan Makan	Rp. 234.000,-
• Tunjangan Skill	Rp. 150.000
Total	Rp. 5.856.000,-
2. Potongan	
• PPH 21	Rp. 53.1227,-
• BPJS	Rp. 88.920
• Admin Bank	Rp. 6.000,-
• Lain-lain	Rp. 0
Total	Rp. 148.047,-
Gaji Bersih	Rp. 5.707.953,-

Description :

Wages tree = 26 JHK x Rp. 171.000,- = Rp 4,446,000,-

Wages overtime = 6 JHK x 171,000 = 1.026.000,-

Meal allowances = 26 har x 9,000 = 234,000,-

BPJS = 2% x 4,446,000,- = 88.920,-

PPH 21 =

Wages Rp. 5,656,000,-

Cost Wages (5% x Rp. 5. 856,000) Rp. 292.800,-

Wages Rp . 5,563,200,-

Wages per year Rp. 66,758,400,-

PTKP K/O Rp. 54,000,000,-

PKP IDR 12,758,400,-

PPH 21 (5% x 12,750,400) Rp. 637,520,-

Tax One month (Rp. 637,520 : 12) Rp. 53.127,-

c. Part Besides Operator

**Table 4 Absence And O'clock Work Employee**

Date	Day	O'clock		Eat	WORKING HOURS	OVERTIME HOURS	JHK NORMAL	JHK OVERTIME
		IN	OUT					
1	Monday	8:00	20:00	1	12	4	1	0.5
2	Tuesday	8:00	19:00	1	8		1	
3	Wednesday	8:00	16:00	1	8		1	
4	Thursday	8:00	16:00	1	8		1	
5	Friday	8:00	21:00	1	13	5	1	0.5
6	Saturday	8:00	16:00	1	8		1	
7	Sunday	HOLIDAY						
8	Monday	8:00	16:00	1	8		1	
9	Tuesday	8:00	16:00	1	8		1	
10	Wednesday	8:00	23:00	1	15	7	1	1
11	Thursday	8:00	16:00	1	8		1	
12	Friday	8:00	16:00	1	8		1	
13	Saturday	8:00	16:00	1	8		1	
14	Sunday	HOLIDAY						
15	Monday	8:00	23:00	1	15	7	1	1
16	Tuesday	8:00	16:00	1	8		1	
17	Wednesday	8:00	23:00	1	15	7	1	1
18	Thursday	8:00	16:00	1	8		1	
19	Friday	8:00	16:00	1	8		1	
20	Saturday	8:00	10:00	1	14	6	1	1
21	Sunday	HOLIDAY						
22	Monday	8:00	16:00	1	8		1	
23	Tuesday	8:00	16:00	1	8		1	
24	Wednesday	8:00	16:00	1	8		1	
25	Thursday	8:00	16:00	1	8		1	
26	Friday	8:00	16:00	1	8		1	
27	Saturday	8:00	16:00	1	8		1	
28	Sunday	HOLIDAY						
29	Monday	8:00	16:00	1	8		1	
30	Tuesday	8:00	10:00	1	14	6	1	1
TOTAL				26	238	45	26	6

With use data on, wages employee operator part can be calculated as follows

### 3. Pendapatan

Gaji Pokok	Rp. 4.446.000,-
• Gaji Lembur	Rp. 1.026.000,-
• Tunjangan Makan	Rp. 234.000,-
Total	Rp. 5.706.000,-

### 4. Potongan

Potongannya	Rp. 46.035,-
• BPJS	Rp. 88.920
• Admin Bank	Rp. 6.000,-
• Lain-lain	Rp. 0
Total	Rp. 140.955,-
Gaji Bersih	Rp. 5.565.000,-

#### Description :

Wages tree = 26 JHK x Rp. 171.000,- = Rp 4,446,000,-

Wages overtime = 6 JHK x 171,000 = 1.026.000,-

Meal allowances = 26 har x 9,000 = 234,000,-

BPJS = 2% x 4,446,000,- = 88,920,-

PPH 21 =

Wages Rp. 5,656,000,-

Cost Wages (5% x Rp. 5. 856,000) Rp. 292.800,-

Wages Rp. 5,563,200,-

Wages per year Rp. 66,758,400,-

PTKP K/0 Rp. 54,000,000,-

PKP IDR 12,758,400,-

PPH 21 (5% x 12,750,400) Rp. 637,520,-

Tax One month (Rp. 637,520 : 12) Rp. 53.127,-



## Conclusion

Based on results study And discussion, then the following conclusions can be drawnSystem payroll at PT Lautan Jaya Semesta consists of from the network of procedures that make up the payroll system (attendance timekeepers, payroll list generators And payment salary), share Which linked in the system payroll (section Admin and accounting department), documents used in the payroll system (finger, work contract agreements, payroll report lists, PPH 21 deduction details, BPJS, sick certificates and pay slips) and internal controls in the payroll system (organization, authorization system and sound practices ). Payroll system internal control at PT Lautan Jaya Semesta Already in accordance with control elements in payroll system according to Mulyono (2001).. Calculation net salary employee obtained from wages principal plus overtime pay, meal allowances, reduced by deductions from PPH 21, BPJS, absences and others.

The suggestions that the author wants to convey for research and discussion include In a machine for recording employee working time, a supervisor is needed so that fraud does not occur in the implementation of work because this company records employee attendance hours using only a time recording machine. It is better to record employee attendance hours not only by a time recording machine, but each department head also records employee attendance hours so that fraud and abuse do not occur in the attendance list. because this company does not carry out strict supervision. In calculating employee salaries, this company should use employee identification numbers (NIK) so that there are no errors in calculating salaries because the same name will cause confusion.

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