



## 2024 年印尼税务资讯

### 使用有效税率计算员工所得税

为简化第 21 条员工所得税的计算，印尼政府于 2023 年 12 月 27 日颁布了 2023 年第 58 号条例（PP-58），引入了使用有效税率（ETR）来计算 1 月至 11 月财政期员工薪酬中需预扣的所得税。PP-58 于 2024 年 1 月 1 日生效。

ETR 考虑了可允许的扣除项目，如职业支出、养老金成本、员工向经批准的养老基金的缴款以及不征税收入（PTKP）。ETR 包括：

- 按月 ETR - 适用于按月领取收入的员工；以及
- 按日 ETR--适用于非按月领取收入（如按日、按周、单独或一次性领取）的非长期员工。

如下表所示，根据纳税人在财政年度开始时的 PTKP 状况（即婚姻状况和受抚养人数量），按月 ETR 被分为三类：

类别	PTKP 状况
A	<ul style="list-style-type: none"> <li>• 单身，无受抚养人</li> <li>• 单身，有一名受抚养人</li> <li>• 已婚，无受抚养人</li> </ul>
B	<ul style="list-style-type: none"> <li>• 单身，有两名受抚养人</li> <li>• 单身，有三名受抚养人</li> <li>• 已婚，有一名受抚养人</li> <li>• 已婚，有两名受抚养人</li> </ul>
C	已婚，有三名受抚养人

为便于参考，我们在本税务资讯的附录中概述了上述类别下适用的 ETR。

尽管在计算每月的员工所得税时使用了 ETR，但在计算 12 月期间的第 21 条预扣税款时，雇主仍须使用适用于个人纳税人（根据《所得税法》第 17(1)(a)条的定义）的累进所得税税率，计算全年（涵盖 1 月至 12 月的财政期间）的第 21 条员工所得税。

由于 PP-58 是一项新法规，且未涉及一些问题（如奖金和宗教节日津贴(*tunjangan hari raya*)），因此预计将出台进一步的实施细则。

由于该条例自 2024 年 1 月 1 日起适用，因此建议雇主重新检查其薪资系统中的第 21 条员工所得税计算公式，以反映这些修订，并将更改通知其员工。

附录 - PP-58 中适用的 ETR 摘要

按月 ETR – A 类

每月总收入	ETR
≤ IDR 5,400,000	0%
IDR 5,400,001 - IDR 5,650,000	0.25%
IDR 5,650,001 - IDR 5,950,000	0.50%
IDR 5,950,001 - IDR 6,300,000	0.75%
IDR 6,300,001 - IDR 6,750,000	1%
IDR 6,750,001 - IDR 7,500,000	1.25%
IDR 7,500,001 - IDR 8,550,000	1.50%
IDR 8,550,001 - IDR 9,650,000	1.75%
IDR 9,650,001 - IDR 10,050,000	2%
IDR 10,050,001 - IDR 10,350,000	2.25%
IDR 10,350,001 - IDR 10,700,000	2.50%
IDR 10,700,001 - IDR 11,050,000	3%
IDR 11,050,001 - IDR 11,600,000	3.50%
IDR 11,600,001 - IDR 12,500,000	4%
IDR 12,500,001 - IDR 13,750,000	5%
IDR 13,750,001 - IDR 15,100,000	6%
IDR 15,100,001 - IDR 16,950,000	7%
IDR 16,950,001 - IDR 19,750,000	8%
IDR 19,750,001 - IDR 24,150,000	9%
IDR 24,150,001 - IDR 26,450,000	10%
IDR 26,450,001 - IDR 28,000,000	11%
IDR 28,000,001 - IDR 30,050,000	12%

每月总收入	ETR
IDR 30,050,001 - IDR 32,400,000	13%
IDR 32,400,001 - IDR 35,400,000	14%
IDR 35,400,001 - IDR 39,100,000	15%
IDR 39,100,001 - IDR 43,850,000	16%
IDR 43,850,001 - IDR 47,800,000	17%
IDR 47,800,001 - IDR 51,400,000	18%
IDR 51,400,001 - IDR 56,300,000	19%
IDR 56,300,001 - IDR 62,200,000	20%
IDR 62,200,001 - IDR 68,600,000	21%
IDR 68,600,001 - IDR 77,500,000	22%
IDR 77,500,001 - IDR 89,000,000	23%
IDR 89,000,001 - IDR 103,000,000	24%
IDR 103,000,001 - IDR 125,000,000	25%
IDR 125,000,001 - IDR 157,000,000	26%
IDR 157,000,001 - IDR 206,000,000	27%
IDR 206,000,001 - IDR 337,000,000	28%
IDR 337,000,001 - IDR 454,000,000	29%
IDR 454,000,001 - IDR 550,000,000	30%
IDR 550,000,001 - IDR 695,000,000	31%
IDR 695,000,001 - IDR 910,000,000	32%
IDR 910,000,001 - IDR 1,400,000,000	33%
> IDR 1,400,000,000	34%

按月 ETR – B 类

每月总收入	ETR
≤ IDR 6,200,000	0%
IDR 6,200,001 - IDR 6,500,000	0.25%
IDR 6,500,001 - IDR 6,850,000	0.50%
IDR 6,850,001 - IDR 7,300,000	0.75%
IDR 7,300,001 - IDR 9,200,000	1%
IDR 9,200,001 - IDR 10,750,000	1.50%

每月总收入	ETR
IDR 10,750,001 - IDR 11,250,000	2%
IDR 11,250,001 - IDR 11,600,000	2.50%
IDR 11,600,001 - IDR 12,600,000	3%
IDR 12,600,001 - IDR 13,600,000	4%
IDR 13,600,001 - IDR 14,950,000	5%
IDR 14,950,001 - IDR 16,400,000	6%

每月总收入	ETR
IDR 16,400,001 - IDR 18,450,000	7%
IDR 18,450,001 - IDR 21,850,000	8%
IDR 21,850,001 - IDR 26,000,000	9%
IDR 26,000,001 - IDR 27,700,000	10%
IDR 27,700,001 - IDR 29,350,000	11%
IDR 29,350,001 - IDR 31,450,000	12%
IDR 31,450,001 - IDR 33,950,000	13%
IDR 33,950,001 - IDR 37,100,000	14%
IDR 37,100,001 - IDR 41,100,000	15%
IDR 41,100,001 - IDR 45,800,000	16%
IDR 45,800,001 - IDR 49,500,000	17%
IDR 49,500,001 - IDR 53,800,000	18%
IDR 53,800,001 - IDR 58,500,000	19%
IDR 58,500,001 - IDR 64,000,000	20%

每月总收入	ETR
IDR 64,000,001 - IDR 71,000,000	21%
IDR 71,000,001 - IDR 80,000,000	22%
IDR 80,000,001 - IDR 93,000,000	23%
IDR 93,000,001 - IDR 109,000,000	24%
IDR 109,000,001 - IDR 129,000,000	25%
IDR 129,000,001 - IDR 163,000,000	26%
IDR 163,000,001 - IDR 211,000,000	27%
IDR 211,000,001 - IDR 374,000,000	28%
IDR 374,000,001 - IDR 459,000,000	29%
IDR 459,000,001 - IDR 555,000,000	30%
IDR 555,000,001 - IDR 704,000,000	31%
IDR 704,000,001 - IDR 957,000,000	32%
IDR 957,000,001 - IDR 1,405,000,000	33%
> IDR 1,405,000,000	34%

按月 ETR – C 类

每月总收入	ETR
≤ IDR 6,600,000	0%
IDR 6,600,001 - IDR 6,950,000	0.25%
IDR 6,950,001 - IDR 7,350,000	0.50%
IDR 7,350,001 - IDR 7,800,000	0.75%
IDR 7,800,001 - IDR 8,850,000	1%
IDR 8,850,001 - IDR 9,800,000	1.25%
IDR 9,800,001 - IDR 10,950,000	1.50%
IDR 10,950,001 - IDR 11,200,000	1.75%
IDR 11,200,001 - IDR 12,050,000	2%
IDR 12,050,001 - IDR 12,950,000	3%
IDR 12,950,001 - IDR 14,150,000	4%
IDR 14,150,001 - IDR 15,550,000	5%
IDR 15,550,001 - IDR 17,050,000	6%
IDR 17,050,001 - IDR 19,500,000	7%
IDR 19,500,001 - IDR 22,700,000	8%
IDR 22,700,001 - IDR 26,600,000	9%

每月总收入	ETR
IDR 26,600,001 - IDR 28,100,000	10%
IDR 28,100,001 - IDR 30,100,000	11%
IDR 30,100,001 - IDR 32,600,000	12%
IDR 32,600,001 - IDR 35,400,000	13%
IDR 35,400,001 - IDR 38,900,000	14%
IDR 38,900,001 - IDR 43,000,000	15%
IDR 43,000,001 - IDR 47,400,000	16%
IDR 47,400,001 - IDR 51,200,000	17%
IDR 51,200,001 - IDR 55,800,000	18%
IDR 55,800,001 - IDR 60,400,000	19%
IDR 60,400,001 - IDR 66,700,000	20%
IDR 66,700,001 - IDR 74,500,000	21%
IDR 74,500,001 - IDR 83,200,000	22%
IDR 83,200,001 - IDR 95,600,000	23%
IDR 95,600,001 - IDR 110,000,000	24%
IDR 110,000,001 - IDR 134,000,000	25%

每月总收入	ETR
IDR 134,000,001 - IDR 169,000,000	26%
IDR 169,000,001 - IDR 221,000,000	27%
IDR 221,000,001 - IDR 390,000,000	28%
IDR 390,000,001 - IDR 463,000,000	29%
IDR 463,000,001 - IDR 561,000,000	30%

每月总收入	ETR
IDR 561,000,001 - IDR 709,000,000	31%
IDR 709,000,001 - IDR 965,000,000	32%
IDR 965,000,001 - IDR 1,419,000,000	33%
> IDR 1,419,000,000	34%

**按日 ETR**

每日总收入	ETR
≤ IDR 450,000	0%
IDR 450,001 - IDR 2,500,000	0.5%

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# 联系方法

有关本信息的任何问题，可直接提交给本公司的对接人或以下任何税务合作伙伴：

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