

Abstract

Current business operations It is necessary to have an accounting background and involvement by all companies are required to obtain accuracy and reliability of accounting and the accounting is crucial to the operation business. And income tax withholding, it is important to work in the book, too. Because the withholding tax is a burden of who is liable to tax in order to not have to pay income tax at the same time a lot of money at the time of filing the tax. Those who are responsible for deducting tax at source is required to possess the skills and knowledge of accounting, tax withholding. And should know about the law on tax withholding in order to calculate withholding tax is correct.

In this report, explain the withholding tax on many things. Such as who is responsible for income tax withholding is. Each heading should deduct a percentage. Duties of the person responsible for deduction of tax at source taxable income for each category. Samples and calculated how withholding tax rate of filing. And model-based tax filing. Laws and tax withholding, the study of this law has been given. Legal persons, partnership, company, association or body of persons which is not a legal entity. Which is paid Taxable income to the recipient. Who is liable to income tax withholding and income tax withholding is responsible for calculating tax withholding whenever it is paid according to the accuracy, completeness, and tax deductions remitted Revenue. Or that the law noted within 7 days from the end of the month to pay. The payer is required to issue a certificate of deduction of tax at source shall be deducted withholding tax and file an income withholding including a special account showing dividing tax withholding Board. do hope that those who read this report to learn more about income tax withholding increase and can be applied in everyday life, and hope that this report will be useful to the students of the target.