

## **ABSTRACT**

Indocipta Karya Pradana company is a trading company engaged in the main-dealer field. This company sells motorcycles and spare parts, besides that this company also has a workshop. PT Indocipta Karya Pradana in calculating the payroll and calculating Income Tax Article 21 still uses the manual method, namely excel media. This allows for recording and calculation errors. Based on these problems, a web-based application was made that can handle the recording and calculation of payroll and Income Tax Article 21. This application was built using the PHP programming language and the CodeIgniter framework, as well as using the MySQL database. The development process uses the Software Development Life Cycle (SDLC). Testing for all functionality uses the black-box testing method, so that the application created can run as expected.

Keyword : web-based application, trading company, payroll, income tax article 21.