ABSTRACT

Payroll system is to develop a set of procedures that allow the company to attract, hold and motivate staff and as well as to control payroll costs. Dwi collection is home industry company that production of clothes with boutique quality. Dwi Collection have a problem in the payment of salaries is fairly high. in the salary calculation using the recording that containing products have been produced from each employee multiplied by the salary rates of each product that has been produced and most of the employees are given a salary contract. Another problem that some employees deliberately took overtime to reach the target of products that must be completed on that day. Irregular overtime hours to make the owner must provide high overtime wages to employees. Particularly high rates of overtime wages would make employees prefer to finish his job in overtime compared to the normal working hours, and the other problem is the tax calculation of income tax for the 21 employees still conjecture. Classification of tax payment from the owner's own non-tax Income 21 but only for distribution. To support the payroll calculation, tax calculation Tax Article 21 for employees and help system daily presence. Then built "Counting Application Salaries, wages and Income Taxes Under Article 21 Production Target and Target Presence, Case Study: Dwi Collection". Applications built using the PHP programming language supported by the UML (Unified Modeling Language) and database MySQL

Keywords: Payroll System, Employee Presence, PPh 21 of the Income Tax Employees, Production Target, Presence Target.