

# Income Tax Calculation and Deposit Analysis

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## ABSTRACT

The purpose of this study was to determine whether the calculation of income tax article 22 on the procurement of goods at the Education Office of Tana Toraja Regency has been carried out properly in accordance with the Regulation of the Minister of Finance Number 154/PMK.03/2010 and to determine whether the payment of income tax article 22 on procurement goods at the Tana Toraja Regency Education Office have been carried out properly in accordance with the Minister of Finance Regulation Number 242/PMK.03/2014. This research method is descriptive qualitative and quantitative descriptive by using interview and documentation method. Data analysis using Descriptive Analysis. The results of the study found that: (1) the calculation of income tax article 22 on the procurement of goods at the Education Office of Tana Toraja Regency has been carried out properly in accordance with the Regulation of the Minister of Finance Number 154/PMK.03/2010; and (2) the payment of income tax article 22 on the procurement of goods at the Education Office of Tana Toraja Regency has been carried out properly in accordance with the Regulation of the Minister of Finance Number 242/PMK.03/2014.



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## 1. Introduction

Every country that wants to carry out development requires adequate resources. One of the resources is the contribution of taxes, taxes are a source of state revenue which has a very important role in the life of the state, especially in the implementation of development that aims to increase prosperity for the community.

One type of tax collected by the Indonesian government is Income Tax. Income tax is a tax imposed on tax subjects on income that has been received or earned in the tax year or can also be taxed on income in certain parts of the tax year (Saputri, et al, 2016). Income tax is divided into several types, one of which is Income Tax Article 22.

According to the Income Tax Law (PPh) Number 36 of 2008, Article 22 Income Tax (PPh Article 22) is a form of withholding or collection of taxes made by one party to the Taxpayer and related to goods trading activities. According to Suandy, (2008:71) Article 22 Income Tax is a tax relating to payments for the delivery of goods, and certain entities, both government and private entities, with regard to activities in the import sector or business activities in other fields. Article 22 income tax is levied by the treasurer of the government, both the Central Government and the Regional Government, government agencies or institutions and other state institutions. Deposit process by treasurer Deposits are made to a

perception bank or Post and Giro Office, or direct collection (LS) by KPPN using an SSP which has been filled out by and on behalf of the partner and signed by the Collector.

As explained above, the treasurer as the collecting party at the same time makes tax payments, the third party who in this case is the treasurer in an agency has the obligation to collect or withhold income tax article 22 in the current year, as well as to deposit and report the tax payable every month or at the end of the year. tax period. Saputri, et al (2016) stated that in several cases of income tax collection and deposit of Article 22, the obligatory to collect was wrong in calculating the amount of Income Tax Article 22 collected so that this affected the withholding of PPh article 22 of the party concerned which further had implications for the tax payment process which conducted. The error in calculating the amount of tax is due to a lack of understanding or good knowledge of the procedures for collecting and calculating Income Tax (PPh) Article 22.

This statement is in line with the results of research from the study of the literature conducted. That there is still non-compliance with the applicable rules regarding the Calculation and Deposit of Income Tax Article 22 on the Procurement of Goods. The results of Wibowo's research (2013) in analyzing the implementation of Article 22 Income Tax Collection found several errors such as non-object PPh 22 collected PPh 22 which had implications for the calculation and deposit of PPh 22. The results of Clifvan's (2014) research at the Bitung City State Treasury Service Office, found that reporting Income tax related to the calculation and deposit of PPh Article 22 has not followed the PMK guidelines No. 210/PMK.03/2008. In addition, Ervan, et al (2015) conducted research at the Office of the Regional Investment Planning and Statistics Agency of Bolaang Mongondow Regency, finding results that the calculation of Article 22 Income Tax in 2014 did not follow PMK No. 154/PMK.03/2010, and still using PMK No. 210/PMK.03/2008. In addition, Article 22 of Income Tax has been deposited by BUD but has not followed the applicable tax regulations.

However, the results of research by Saputri, et al (2016) at the Office of the Education and Training Agency of South Sumatra Province, found that the calculation, deposit and reporting of income tax article 22 on the procurement of goods had been carried out properly and correctly in accordance with the Regulation of the Minister of Finance Number 154/PMK.03/ 2010. It's just that in some cases it was stated that some goods providers belonging to small businesses who did not understand the procedures for online tax reporting did not report SPT.

Based on the review of previous studies above, it was found that there was a research gap in the form of inconsistencies (inconsistencies) in research results. This can be seen from the findings of previous research that it is not always the calculation and deposit of Article 22 Income Tax on the procurement of goods in accordance with the provisions of the applicable laws and regulations.

Based on the description above, this research was conducted to analyze the calculation and deposit of Article 22 Income Tax on the procurement of goods, a study at the Tana Toraja Regency Education Office which has been designated by the government as a collector of Article 22 Income Tax. Goods at the Tana Toraja District Education Office."

## **2. Literature Review**

### **Taxes**

According to Law No. 28 of 2007 Article 1 number 1 concerning General Provisions and Taxation Procedures Tax is an obligatory contribution to the state owed by taxpayers in the form of individuals or corporate taxpayers without receiving direct compensation for the state's needs for the prosperity of the community . According to Soemitro (2008:1) taxes are

contributions that are paid by taxpayers to the state without receiving direct remuneration and are coercive and used for the purpose of financing state expenditures.

#### Income Tax (PPh)

According to the KUP Law article 1 number 1 states that tax is a mandatory contribution to the state that is owed by an individual or entity that is coercive under the law, with no direct compensation and is used for state needs for an amount of -the great prosperity of the people. Meanwhile, according to the Income Tax Law, article 4 paragraph 1 states that income is any additional economic capacity received or obtained by a Taxpayer, both from Indonesia and from outside Indonesia, which can be used for consumption or to increase the wealth of the Taxpayer concerned, by name and in any form.

According to Waluyo (2013: 87), Income Tax is a tax given to the income of individuals, companies or other legal entities. Income tax can be given progressive, proportional or regressive.

#### Income Tax (PPh) Article 22

According to Law Number 36 of 2008 Income Tax Article 22 (PPh Article 22) is a deduction and levy made by the state on taxpayers related to import activities and procurement of goods and trade. According to Suandy, (2008:71) Income Tax Article 22 is a tax levied in relation to payment for the delivery of goods, and certain entities, both government and private entities, with regard to activities in the import sector or business activities in other fields. Meanwhile, according to the Official (2011:271) Income Tax Article 22 is a tax with respect to payment for the delivery of goods; and certain agencies, both government and private, with regard to activities in the import sector or business activities in other fields.

#### Procurement of Goods

According to Christopher & Schooner in Ilyas and Richard (2007) Procurement is an activity to obtain goods or services in a transparent, effective and efficient manner in accordance with the needs and desires of users.

Saputri, et al (2016: 5) argue that the procurement of goods based on Swakelola is the procurement of goods and services whose work has been planned, has been carried out and has been supervised by the institutional ministry. Meanwhile, the Contract for the Procurement of Goods/Services, hereinafter referred to as the Contract, is a written agreement between the PPK and the Provider of Goods/Services or the implementer of Swakelola. Saputri, et al continued that the Commitment Making Officer, hereinafter referred to as PPK, is the official responsible for the implementation of the Procurement of Goods/Services. Regional Apparatus Work Units/Agencies in charge of the budget, other government agencies and/or community groups

### 3. Method and Materials

This research was conducted at the Tana Toraja District Education Office. The research time is planned for February 2019 and March 2019. This type of data is in the form of data related to the calculation and deposit of Article 22 Income Tax on the procurement of goods. The data used in this study are secondary data, namely data on procurement of

goods obtained from the Office of the Education Office of Tana Toraja Regency. Furthermore, an interview was conducted with Brother "A", Treasurer of the Tana Toraja Regency Education Office. On February 28, 2019. The documentation required in this study is data on procurement of goods. The method/technique used in this research is quantitative descriptive analysis, namely the method or technique of processing data obtained from research results using numbers that serve as support for data analysis in order to solve problems.

#### **4. Results and Discussion**

Description of Calculation and Deposit of Income Tax Article 22 on the Procurement of Goods at the Education Office of Tana Toraja Regency.

Types of Goods held by the Education Office of Tana Toraja Regency, Goods that are subject to Article 22 PPh on the procurement of goods at the Tana Toraja Regency Education Office, namely consumables and capital goods with all purchases of goods from partners (taxpayers) who have NPWP. Based on the table above, it can be seen that the DPP for the procurement of goods at the Tana Toraja Regency Education Office in 2018 there are two types, namely types of consumables and only occur within a period of seven months. In other words, the procurement process at the Tana Toraja Regency Education Office in 2018 occurred in March, April, June, September, October, November and December. The highest procurement time is in December.

Furthermore, based on the calculation of PPh article 22 at the Tana Toraja Regency Education Office above, which was carried out for 7 months, all income tax collection article 22 was 1.5%. From the results of the study it was found that the procedure for calculating PPh Article 22 carried out by the Education Office of Tana Toraja Regency was multiplying the results of the Basic Tax Imposition with the rate of PPh Article 22, which was 1.5%. The calculations performed using the table above explain the calculation of Article 22 Income Tax on the procurement of goods by the Education Office of Tana Toraja Regency in accordance with the Regulation of the Minister of Finance concerning Income Tax Article 22, namely the Regulation of the Minister of Finance Number 154/PMK.03/2010. The treasurer at the Tana Toraja Regency Education Office collects Article 22 PPh on the procurement of goods from every transaction with a price of Rp. 2,000,000 subject to Article 22 PPh at a rate of 1.5%. The calculation of PPh Article 22 on the procurement of goods is in accordance with the Regulation of the Minister of Finance 154/PMK.03/2010.

##### **Article 22 Income Tax Payment on Goods Procurement**

Procedures for depositing Article 22 Income Tax according to the Minister of Finance Regulation 154/PMK.03/2010 uses a manual system using the SSP (Tax Payment Letter) but along with the times, the procedures for depositing Income Tax Article 22 have used deposit procedures electronically. This is reinforced by Minister of Finance Regulation 242/PMK.03/2014 concerning Electronic Payment Procedures and Minister of Finance Regulation 32/PMK.05/2014 concerning Electronic State Revenue System Payment of Income Tax through e-billing. The process of depositing Article 22 PPh on the procurement of goods at the Tana Toraja Regency Education Office is carried out by the Expenditure Treasurer by deducting and depositing Article 22 PPh on procurement of goods to the tax office electronically where proof of e-billing will be deposited at the post office to be paid.

Calculation of Article 22 PPh on the procurement of goods at the Tana Toraja Regency Education Office.

Based on the Regulation of the Minister of Finance concerning the Calculation of Income Tax Article 22 on the procurement of goods, namely Number 154/PMK.03/2010 explains that Article 22 PPh is collected on the purchase of goods by 1.5% (one and a half percent) of the purchase price for each direct payment (LS) by the Treasurer for the delivery of goods by the Taxpayer (Partner). From the results of this study, the calculation of Article 22 PPh on the procurement of goods at the Tana Toraja Regency Education Office has used the Minister of Finance Regulation Number 154/PMK.03/2010 which explains that the procedure for calculating Article 22 PPh on goods procurement by the Tana Toraja Regency Education Office is namely multiplying the results of the Basic Tax Imposition with the rate of PPh Article 22 on the procurement of goods from each transaction with the price of goods above Rp. 2,000,000 ( $\text{PPh 22} = 1.5\% \times \text{DPP}$ ). The calculation of Income Tax Article 22 on the Procurement of Goods at the Tana Toraja Regency Education Office is in accordance with the applicable procedures with the Regulation of the Minister of Finance 154/PMK.03/2010. The results of this study support the results of previous research from Darwaman (2015) and Faulina (2016), who found that the calculation of PPh Article 22 was in accordance with regulations.

Article 22 Income Tax Deposit on Goods Procurement at the Tana Toraja Regency Education Office The

basis for depositing Article 22 Income Tax in this study uses the Minister of Finance Regulation 242/PMK.03/2014 concerning Electronic Payment Procedures and the Minister of Finance Regulation 32/PMK.05/2014 concerning the Electronic State Revenue System. The Education Office of Tana Toraja Regency collects and deposits Income Tax Article 22 on the procurement of goods through the Electronic Payment system. This is based on Minister of Finance Regulation 242/PMK.03/2014 concerning Electronic Payment Procedures and Minister of Finance Regulation 32/PMK.05/2014 concerning Electronic State Revenue System for payment of income tax through e-billing. The corporate treasurer of the Tana Toraja Regency Education Office office to a place that has been appointed by the center, namely the POS Office to deposit Article 22 Income tax owed by the company by bringing a file recap of the total transactions collected with Article 22 Income Tax. Since the issuance of the Second Generation State Revenue Module (MPN G2), the company no longer uses the manual SSP (Tax Deposit Letter) in depositing, but has been replaced by using the Electronic Billing System. However, this is in accordance with the Regulation of the Minister of Finance of the Republic of Indonesia Number PMK-243/PMK.03/2014 where Article 22 income tax collected by a third party must be deposited by the third party, in this case the government treasurer to the State treasury via Post and A perception bank appointed by the Minister of Finance, accompanied by an SSP that has been written with the partner's name and a signature by the tax collector and/or a completed Proof of State Revenue on behalf of the partner. The process of depositing Article 22 PPh on the procurement of goods at the Tana Toraja Regency Education Office is carried out by the Expenditure Treasurer by deducting and depositing Article 22 PPh on procurement of goods to the tax office electronically where proof of e-billing will be deposited at the post office to be paid. After making the deposit, a document in the form of e-billing will be stored as evidence that the tax has been paid.

## 5. Conclusion

Based on the results of research and discussion, it can be concluded that the calculation of income tax article 22 on the procurement of goods at the Tana Toraja Regency Education Office has been carried out properly in accordance with the Regulation of the

Minister of Finance Number 154/PMK.03/2010, Article 22 income tax deposit on the procurement of goods in The Education Office of Tana Toraja Regency has been implemented properly in accordance with the Regulation of the Minister of Finance Number 242/PMK.03/2014. Based on the conclusions of the research above, the advice given is that the Education Office of Tana Toraja Regency is expected to maintain compliance in carrying out its tax obligations according to applicable regulations, both calculation and Deposit of Income Tax Article 22 on goods expenditure. The Education Office of Tana Toraja Regency is more disciplined in making payments for billing provided by vendors according to the agreed contract by adding competent staff on tax issues so that there is no delay in providing evidence of collection to transaction partners, and so as not to cause things that significant influence in terms of the collection.

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