

ANALYSIS OF THE CALCULATION IMPLEMENTATION OF ARTICLE 22 INCOME TAX COLLECTION ON THE PROCUREMENT OF GOODS AT PT USFATINDO BY THE EXPENDITURE TREASURER

YENI ELFIZA ABBAS

Program Studi Magister Accounting, Sekolah Tinggi Ilmu Ekonomi Swadaya

E-mail : abbasyeni603@gmail.com

ABSTRACT

The purpose of the research is to analyze the calculation and collection of Income Tax on the purchase of goods made by the Expenditure Treasurer of PT Usfatindo, whether it was in accordance with the Regulation of the Minister of Finance No. 107/PMK.010/2015 regarding Fourth Amendment To Ministerial Regulation of Finance Number 154/Pmk.03/2010 regarding Collection of Article 22 Income Tax In Regard to The Payment For The Delivery of Goods And The Activities of Import or Other Business Activities. The method used in this research is the descriptive analysis method or case analysis.. Research results indicates that the calculation, collection, and deposit of PPh 22 based on the Regulation of the Minister of Finance Number 107/PMK.010/2015 on Goods Expenditure at PT USFATINDO has been carried out in accordance with the provisions, but in every process of taxation activities of an agency sometimes there are still shortcomings. Therefore, the role of the government including the Directorate General of Tax is needed to continue to guide and remind the importance of taxation in the development of the State in terms of State financing.

Keywords: 22 Income Tax (PPh 22) on Goods Expenditure

INTRODUCTION

Based on Law No. 1 Year 2004 regarding State Treasury, article 1 in the Law explains that a treasurer is a person or agency assigned on behalf of the state or region to receive, keep, pay or submit money/letter/valuable goods related to the state or region.

The Expenditure Treasurer is a person/agency authorized to conduct tax collection and withholding on expenses derives from State/Regional Budget.

The Expenditure Treasurer has an obligation namely, among others, to calculate and collect PPh 22 paid for the purchase of goods in every transaction in accordance with the Minister of Finance Regulation No. 162/PMK.05/2013 regarding The Position and Responsibilities of the Treasurer in the work unit that manages the State Budget as last amended by Minister of Finance Regulation No. 230/PMK.05/2016.

In addition, the expenditure treasurer is obliged to collect Income Tax and other taxes and deposit all receipts of withholding tax and the tax collected into the State Treasury account at a government bank or other bank as a perception bank or current account within a period of time in accordance with the provisions in the Minister of Finance Regulation Number 107/PMK.010/2015. Understanding and awareness of the Treasurer of Expenditure in terms of

withholding and/or collecting, depositing, and reporting income taxes can make a high contribution to the realization of tax revenues so that the tax revenues can be optimized (Wahyuni 2016). The Expenditure Treasurer is any person who is assigned to receive, store, pay, and/or submit money or securities, or state goods (Tumbel, 2017).

The collection of PPh 22 is carried out in connection with the payment of the purchase of goods such as computers, furniture, official cars, office stationeries, and other goods by the Government to Taxpayers providing the goods (Directorate General of Taxes (2016: 14)).

Accountability of the Expenditure Treasurer is assessed by their ability in fulfilling its obligations to collect and withhold PPh 22 and deposit it into the state treasury in accordance with the laws and regulations. In order to improve the tax accountability of the Treasurer and follow up on the findings of the Audit Board of the Republic of Indonesia year 2019 that there were late, under-paid, and not deposited payments of tax into the State treasury, the Director General Treasury of the Ministry of Finance issued the Director General of Treasury Regulation Number PER-20/PB/2020 regarding guidelines for the Implementation, Revenue and Expenditure of the State at the End of the 2020 Fiscal Year. Furthermore, another regulation issued is the Memorandum of Service of the Director of State Treasury Management of the Directorate General of Treasury Number ND-1326/PB.3/2020 dated October 20, 2020, which contains an affirmation of the obligation to collect/withhold taxes by the Expenditure Treasurer/Expenditure Treasurer Assistant.

Expenditure Treasurer/Expenditure Treasurer Assistant should refer to the Ministry of Finance Regulation Number 231/PMK.03/2019 regarding Procedures for Registration and Deletion of Taxpayer Identification Number, Confirmation and Revocation of Taxable Entrepreneur Confirmation, as well as Withholding and/or Collection, Depositing, and Reporting Taxes for Government Agencies.

The problem that still occurs is that there are many Expenditure Treasurers who have not yet collected, withheld, and deposited VAT, as well as PPh 22 and Article 23 Income Tax (PPh 23). In addition, if a mistake occurs in the calculation, deposit, and reporting process, it may result in an underpayment in the amount of tax that should be deposited into the state treasury. Therefore researcher wants to know the mechanism for the calculation, collection, and deposit of PPh 22 on goods expenditures in the payment of salaries, wages, honorarium, and other rewards, procurement of goods/services; conducting other transactions that support the operational performance carried out by the Expenditure Treasurer of PT USFATINDO.

For example, there were underpayments in the collection of VAT, PPh 22, and PPh 23 carried out by the Expenditure Treasurer found by the Audit Board of Indonesia in 2020 which are, among others:

- 1) The Expenditure Treasurer of the Ministry of Religion underpaid/not yet collected tax amounting to IDR487,925,045,98 and not yet/late deposited tax amounting to Rp446,196,706.38 and there were goods expenditures that has not been subjected to tax amounting to Rp184,152,373,00.
- 2) Unpaid Tax Payable by the Expenditure Treasurer of the Ministry of Education and Culture amounting to Rp635,621,077.00.

The Expenditure Treasurer must implement PPh 22 in calculating, withholding/collecting, depositing, and reporting related taxes in accordance with the applicable taxation rules, namely Minister of Finance Regulation Number 107/PMK.010/2015.

LITERATURE REVIEW

Definition of Accounting

Accounting, according to Paul Gradi (2017), is a function of an organization that is systematically reliable and original in recording, classifying, processing, summarizing, analyzing, and interpreting all transactions and events as well as the financial character that occurs in the company's operations. Meanwhile, according to Sumarsan, Thomas (2017: 1) accounting is the art of collecting, identifying, classifying, and recording transactions and events related to financing, to produce financial information or a financial report that can be used by interested parties.

The conclusion that can be made from these theories is that accounting is an information system containing a sequence of processes for recording, classifying, summarizing, and presenting financial transactions in a certain way carried out in a company or organization. Interpretation of the results provides a report to users or parties who have an interest (stakeholders) in the results of the company's performance and financial condition. **Fungsi yang Tax accounting**

The definition of tax accounting according to Trisnawati (2017:21) is accounting that is applied in accordance with tax regulations. Tax accounting is part of commercial accounting. Tax

accounting does not have standards like commercial accounting as regulated in Financial Accounting Standards. Tax accounting is only used to record transactions related to taxation. With tax accounting, taxpayers will be able to easily prepare a Tax Return.

Tax Accounting Function

Muljono (2017:3) states that the Tax Accounting Function is to process quantitative data to present financial reports containing tax calculations, which will then be used as considerations in decision-making.

Definition of Tax

Mardiasmo (2018: 3) states that taxes are people's mandatory contributions to the state treasury in accordance with laws and regulations (which can be enforced) by not receiving reciprocal services (contra-achievements) which can be directly shown and which are used to pay for general expenses.

There are four elements of tax as follows:

1. People's contributions to the state. Those entitled to collect tax are the state and the said contributions are in the form of money, not in the form of goods.
2. In accordance with laws and regulations. The tax collected is in accordance with laws and regulations and their implementing regulations.
3. Without reciprocal services from the state directly. In the payment of taxes, the existence of individual counter-achievements by the Government may not be shown.
4. Used to finance the state's household consumption. State household financing is an expenditure that is useful for the general public.

Function of Tax

Tax according to Mardiasmo (2019:33) consists of 2 functions as follows:

1. The function of budget. Tax is a source of funds for the government to finance its expenses.
2. The function of regulating. Tax is a tool to regulate or implement government policies in the social and economic fields.

Type of Tax

According to Siti Resmi, there are various types of tax that can be classified into 3 bases, namely types based on the classification, the nature, and the collecting agents. The following are the classification of taxes based on the above criteria:

1. Based on the Classification
 - a. Direct Tax

- b. Indirect Tax
- 2. Based on the Nature
 - a. Subjective Tax
 - b. Objective Tax
- 3. Based on the Collecting Agent
 - a. Central Tax
 - b. Regional Tax

Tax Collecting System

According to Mardiasmo (2019:39), the tax collecting system used in Indonesia are as follows:

1. Official Assessment System, which is a system in which the government has the authority, in this case, the tax authorities, to determine the amount of tax payable.
2. Self-Assessment System, which is a system that authorizes taxpayers to calculate the amount of tax payable and report it.
3. Withholding System, which is a system that authorizes third parties to determine the tax payable to be paid by the taxpayer to the state.

Barriers to Tax Collection

Barriers to tax collection are classified as follows:

1. Passive Resistance

People are reluctant (passive) to pay taxes. This may be due to:

- a. The intellectual and moral development of society.
- b. A tax system that (probably) is difficult for the public to understand.
- c. The control system cannot be carried out or implemented properly.

2. Active Resistance

Active resistance includes all efforts and actions that are directly shown to the tax authorities with the purpose of avoiding taxes.

The forms of active resistance include:

- a. Tax avoidance, namely an effort to reduce the tax burden by not violating the laws and regulations.
- b. Tax evasion, namely an effort to ease the tax burden by violating the laws and regulations.

Income Tax Subject

Income tax object is any additional economic capacity received or obtained by the Taxpayer, both from inside or outside Indonesia, which can be used for consumption or to increase the wealth of the relevant Taxpayer in any name and form.

PPh 22 Concept

PPh 22 is a tax in the current year through tax collection by the government treasurer or certain agency in connection with payment for the delivery of goods and activities in the import sector. Taxes collected by the government in the context of import activities include PPh 22 of Import and Value Added Tax (Utari, 2021).

Article 22 Income Tax is a tax collected by the treasurer of the government, both central and local governments, institution or government agencies, and other state institutions in connection with payments for the delivery of goods, as well as certain agencies, both government and private entities, in connection with activities in the field of imports or business activities in other fields.

PPh 22 Definition

According to Mardiasmo (2019: 277), PPh 22 is the payment of Income Tax in the current year collected by:

1. Government treasurers, including treasurers at the Central Government, Regional Governments, government agencies, or institutions and other state institutions, with regard to payments for the delivery of goods. Also included in the definition of government treasurer are cash holders and other officials who carry out the same function;
2. Certain agencies, both government and private, with regard to activities in the import sector or business activities in other fields, e.g. business activities for the production of certain goods, such as automotive and cement; and certain corporate Taxpayers to collect taxes from buyers on the sale of goods classified as very luxurious. This tax collection by certain corporate taxpayers will be subject to the purchase of goods that meet certain criteria as very luxurious goods, both in terms of the type of goods and the price, such as cruise ships, very luxurious houses, very luxurious apartments, and condominiums, and very luxurious vehicles.

PPh 22 Rate

PPh 22 rate is a rate collected by the Expenditure Treasurer including by the Proxy of Budget User. The PPh 22 rate is 1.5% (one point five percent) of the purchase price (price exclude VAT).

Based on Law No. 36 Year 2008 article 22 paragraph 3, namely the amount of collection applied to PPh Taxpayers who do not have a taxpayer ID card is subject to a higher rate of 100%. Thus, the PPh rate that must be collected is 1.5% plus 1.5% = 3%. If the vendor or provider of goods/services does not have a taxpayer ID card, then the taxpayer ID card in the Tax Payment Slip can be written as follows:

1. 01.000.000.0-xxx.000 for Taxpayers of Business entities; and 04.000.000.0-xxx.000 for individual Taxpayers. xxx is filled with the Tax Service Office Code Number of the registered treasurer's domicile. PPh 22 on the purchase of goods by the Government Treasurer / KPA / SPM Issuer / , Treasurer Expenditures are owed and collected at the time of payment.

Procedure for Collecting and Depositing PPh 22

The Directorate General of Taxation stipulates that:

1. PPh 22 is collected on the purchase of goods as much as 1.5% (one point five percent) of the purchase price for each direct payment by the the State Treasury Service Office (KPPN) the Treasurer for the delivery of goods by the Taxpayer (Vendor);
2. PPh 22 which is collected by the Directorate General of Budget, Government Treasurer at the Central Government level and the Regional Government level, that makes payments for the purchase of goods, as well as State-Owned Enterprises and Regional-Owned Enterprises, that purchase goods with funds sourced from the State Budget and or the Regional Budget (APBD);

Furthermore, based on Minister of Finance Regulation No. 34/PMK.010/2017, the procedure for depositing PPh 22 is as follows:

1. Deposits are made to a perception bank or Post and Giro Office, or direct collection (LS) by KPPN using a Tax Payment Letter that has been filled out by and on behalf of the partner signed by the Collector; and in the event that the partner has not had an NPWP, then the NPWP column in the Tax Payment Letter must:
 - a. The first two digits are filled with the number 02 if the partner is an Individual Taxpayer, and 01 if it is a Corporate Taxpayer.
 - b. The next seven digits are filled with 0 (zero).
 - c. The next three digits are filled with the KPP code where the taxpayer's or partner's domicile is registered.
 - d. The last three digits are filled with the number 0 (zero).
2. The Deadline for Depositing PPh 22 is on the same day as the payment for the delivery of goods

The Object of PPh 22 Collection

According to Mardiasmo (2018: 259), PPh 22 Objects and Rates is in connection with payments for purchases of goods made by:

1. Government Treasurer and Proxy of Budget User as tax collectors of the central government, regional governments, government agencies or institutions, and other state institutions;
2. Treasurer Expenditure with money supply mechanism;
3. Proxy of Budget User or the official issuing the Payment Order who was delegated by the Proxy of Budget User, in connection with payments to third parties using a direct payment mechanism;

is subject to PPh 22 as much as 1.5% (one point five percent) of the purchase price excluding VAT.

Procedure for Calculation of PPh 22 on the Purchase of Goods Funded by The State Budget/Regional Budget

Mardiasmo stated that the purchase of goods of which the funds were sourced from the State Budget or Regional Budget is subject to PPh 22 amounting to 1.5% of the purchase price for taxpayer that already had an NPWP. If the price of the goods includes VAT, the calculation formula for the Tax Basis is $100/110 \times$ the goods price. After obtaining the Tax Basis, PPh 22 is calculated using the Tax Basis of $\times 1.5\%$.

Procedure for PPh 22 Reporting on the Purchases of Goods Funded by State Budget//Regional Budget Based on Minister of Finance Regulation Number 107/PMK.010/2015.

Treasurer as a PPh 22 collector must submit PPh 22 Periodic Tax Return no later than 14 (fourteen) days after the end of the calendar month. If the 14th day falls on holiday, the report will be submitted on the next working day. The Periodic Income Tax Return is submitted to the Tax Service Office where the collector is registered by attaching an electronic Payment Slip as proof of collection and proof of deposit, along with a List of Tax Payment Slip of PPh 22.

As an example, the Treasurer of the Pusdiklat Budget and Treasury on June 6, 2020, made a transaction to pay for the purchase of general textbooks from UD Buku Pintar (having Taxpayer ID) at a price of Rp. 2,500,000.00 on June 6, 2016. What is the tax obligation of the treasurer?

- a. VAT and PPh 22 that must be collected for the purchase of textbooks was $\text{Rp. } 2,500,000.00 \times 1.5\% = \text{Rp. } 37,500.00$. However, the VAT was not collected because general textbooks are the type of taxable goods that are exempt from the imposition of VAT. So the treasurer did not collect the VAT.

- b. The treasurer then 1) Deposited PPh 22 no later than June 13, 2016. The deposit was made with a letter of deposit on behalf of UD Buku Pintar 2) Reported PPh 22 Period Tax Return to KPP Pratama Bogor no later than June 14, 2016, 3) Provided a photocopy of proof of deposit to UD Buku Pintar.

RESEARCH METHODS

The method used in this research is the descriptive analysis method or case analysis. The method aims to describe systematically the process, analysis, and information processing obtained based on the research theory to make conclusions (Rukajat, 2018). And according to Sugiyono (2014:21), the descriptive analysis method is a statistic used to analyze information by describing the information that has been collected just the way it is without intending to make conclusions that apply to the public or generalizations.

Furthermore, the analysis used in this research is quantitative analysis, namely the research method of positivism philosophy, which is used to examine the population of statistical quantitative information analysis, with the aim of testing predetermined hypotheses.

Calculation Analysis

Tax Base = $100/110 \times \text{Total Selling Price} = \text{Tax Base}$

PPh 22 to be collected = $1.5\% \times \text{Rp. Tax Base} = \text{PPh 22 to be collected}$

Types of research

According to Sugiyono (2017:39), an object of research is "an attribute or nature or value of a person, object or activity that has certain variation determined by the researcher to be studied and then drawn the conclusions".

Research Location

The research was conducted at PT USFATINDO, Jl. Sam Ratulangi No. 33 Manado, North Sulawesi, as the agency deemed related to the required data.

Research Time

The length of time used to conduct the research was 4 (four) months, namely from May to September 2022.

Research Procedure

The research procedures carried out in this study are as follows:

1. Preliminary survey
2. Object identification
3. Data collection

4. Data analysis
5. Research result
6. Conclusions and recommendations

Data Types

The types of data used in this research are qualitative and quantitative data. Qualitative data is the result of structured and in-depth interviews obtained from informant sources. Meanwhile, quantitative data is in the form of numbers relating to the calculation, deposit, and reporting of PPh 22.

Data source

According to Sugiyono (2017:137), Secondary data is a source that does not directly provide data collectors with the data. Secondary data is used when the author collects information from data that has been processed by other parties or research data sources obtained by the researchers indirectly through intermediary media.

Data collection technique

For this study, the data collection technique used by the author are as follows:

1. Observation
2. Interview technique
3. Documentation Study

Analysis Method

In this research, descriptive analysis is used as an analytical method. Descriptive analysis is a method carried out by collecting, presenting, and analyzing data in order to obtain a fairly clear picture related to the problems faced as well as the mechanism for calculating, collecting and depositing PPh 22 on goods expenditures at PT USFATINDO Manado.

RESULTS AND DISCUSSION

Sample Flow of Goods Expenditure and Calculation of PPh 22 on the Purchase of Goods Funded by State-Owned Enterprises/Regional-Owned Enterprises Based on Minister of Finance Regulation Number 107/PMK.010/2015 regarding Fourth Amendment to PMK Number 154/PMK.03/2010.

Considering the number of expenditure activities carried out in connection with PPh 22 regarding goods expenditures for a year, this calculation will present a sample of goods expenditure activities, namely Office Stationery expenditures taken from the Proof of Financial Accountability.

1. The Finance Division of the Secretariat General of the Ministry of Defense as Informant I placed an order for goods to the Finance Manager of PT USFATINDO as a Vendor for the purposes of purchasing Office Stationery, who then issued a Purchase Order.
2. The Vendor then makes a Standard Tax Invoice to calculate the amount of VAT and PPh 22.
3. Proxy of Budget User of Secretariat General of the Ministry of Defense makes a Payment Request Letter by writing down the amount of money to be paid for the purchase by the Proxy of Budget User to be signed by them as the examiner/issuer of the Payment Order.
4. After that, a Payment Order is issued.

Table 2. Standard Tax Invoice for Calculation of Income Tax Article 22

Confirmation No. :02/04/202		:			
2er					
Name		: Informant 1			
Address		: Jl. Samratulangi No. XX manado			
No.	Taxable Good	Quantity		Unit Price	Selling price
	Taxable Service				Down Payment
1	Small Marker	11	Piece	Rp. 2.800	Rp. 30.000
2	Book (Folio Size)	30	Box	Rp. 35.000	Rp. 1.050.000
3	Cover paper (Green)	40	Box	Rp. 145.000	Rp. 5.800.000
4	Cover paper (Yellow)	40	Piece	Rp. 145.000	Rp. 5.800.000
5	Duct Tape	50	Piece	Rp. 15.000	Rp. 750.000
6	Canon Printer Ink (Black)	30	Bottle	Rp. 56.000	Rp. 1.680.000
7	Pencil	30	Piece	Rp. 15.000	Rp. 450.000
8	HVS F4 Paper sheets	40	Box	Rp. 191.500	Rp. 7.660.000
9	Canon Printer Ink (Color)	30	Bottle	Rp. 56.000	Rp. 1.680.000
10	HVS A4 Paper sheets	40	Box	Rp. 191.500	Rp. 7.660.000
11	Paper Clip No. 3-25 MM	40	Piece	Rp. 2.000	Rp. 80.000
12	Tachol Glue (Mid Size)	30	Bottle	Rp. 7.750	Rp. 232.500
13	File Folder	70	Piece	Rp. 25.000	Rp. 1.750.000
14	Doble Tape	10	Piece	Rp. 29.750	Rp. 297.500
Total Selling Price					Rp. 34.920.800
Minus Discount					-
Minus Down payment					-
Tax Base					Rp. 31.745.800
VAT x 10/110 Tax Base					-
PPh 22					Rp. 477.000
		TARIFF	Tax Base	Sales Tax on Luxury Goods	Informant 2

	 %	Rp	Rp	
	 0	Rp	Rp	
	 0	Rp	Rp	
		TOTAL		Rp	

Table 2 shows the standard tax invoice for calculating PPh 22 on the sale of goods calculated by Informant 2 as a Vendor in accordance with the Minister of Finance Regulation Number 107/PMK.010/2015 regarding the Fourth Amendment to PMK Number 154/PMK.03/2010 with the collection of PPh 22 of 1.5%.

The calculation is as follows:

$$\text{Tax Base} = 100/110 \times \text{Rp. } 34.920.800 = \text{Rp. } 31.746.182$$

(Calculation by Informant 2 Rp. 31.745.800)

$$\text{PPh 22 to be collected} = 1,5\% \times \text{Rp Tax Base} = \text{Rp. } 476.192$$

(Informant 2 rounds up the amount to Rp. 477.000)

This Standard Tax Invoice is then signed by Informant 2 which will later be attached to the Proof of Financial Accountability by the Expenditure Treasurer.

Sample of Collection and Deposit of PPh 22 on Purchases of Goods Funded by State Budget/Regional Budget Based on Minister of Finance Regulation Number 107/PMK.010/2015.

The Expenditure Treasurer as Informant 2 at the Finance Bureau of the Secretariat General of the Ministry of Defense at the Regional level will pay the purchase of goods and withhold PPh 22 on the expenditure of office stationery provided by Informant 3 as the vendor.

PPh 22 is collected on the purchase of goods amounting to 1.5% (one and a half percent) of the purchase price on each implementation of direct payment by the KPPN or the Treasurer for the delivery of goods by the Taxpayer (vendor); Informant 1 as the Buyer then pays the payment obligation for the purchase of goods to Informant 2 (two) with proof of payment receipt from the Government Treasurer to the Vendor as the seller by using Ministry of Defense letterhead issued by Informant 1 then collect 10% VAT and 1.5% PPh 22 on the goods expenditures.

PPh 22 collection is carried out by the Expenditure Treasurer of the Directorate General of Budget, which makes payments for the purchase of goods with funds sourced from State-Budget. Based on the Standard Tax invoice calculated by the

Vendor whose calculations are correct and appropriate, then the Partner writes a receipt for payment receipt by the Expenditure Treasurer, all of which will later be attached to the Proof of Accountability by the Expenditure Treasurer, then tax collection is carried out by the Expenditure Treasurer amounting to Rp31.746.182 Rp477.000 ($100/110 \times \text{Rp. } 34.920.800 = \text{Rp. } 31.746.182$).

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

The expenditure Treasurer deposits it to the bank perception on the same day as the payment and collection of taxes.

The perception bank then submits the Bank Payment Slip along with the Proof of State Revenue to the Government Treasurer/Expenditure Treasurer.

Table 3. Proof of Deposit of State PPh 22

Bank Rakyat Indonesia	PROOF OF GOVERNMENT MINISTRY OF REVENUE		
Indonesia	Tax Revenue	FINANCE	
Data of Payment	:		
Date and Hour	: 12/11/2021 09:22:50	NTB :	x
Posting Date Bank Branch Code	: 12/11/2021	NTPN :	x
	: 0054	STAN :	x
Date of Payment	:		
Billing code	: *		
Taxpayer ID No.	: 00.472. xxx.x-xxx xxx		
Taxpayer Name	: BEND PENGELUARAN		
Address	: JL. SAMRATULANGI NO. XX WENANG, MANADO		
	:		
Account Object No.	: 411122		
Tax Period	: 10102015		
Type of Payment	: 100		
Assessment No.	: 0000000000000000		
Amount of Payment	: Rp 477,000,00	Currency: IDR	
In Words	: Four Hundred Seventy-Seven Thousand Rupiah		

Source: Informant 1 Data, (2021)

Discussion

Regulation of Minister of Finance

The results of the research regarding the calculation, collection, and reporting of PPh 22 which refers to the Regulation of the Minister of Finance Number 107/PMK.010/2015 regarding the Fourth Amendment to PMK Number 154/PMK.03/2010 on Goods Expenditure at PT USFATINDO has been in accordance with the provisions of the regulation.

Calculation of PPh 22 on the Purchases of Goods Funded by State Budget/Regional budget Based on Minister of Finance Regulation Number 107/PMK.010/2015.

In the results of research on the calculation of PPh 22 on Goods Expenditure of Informant 1, it was found that the formula for PPh 22 = 1.5% x Purchase Price, the maximum amount of payment is Rp. 2,000,000, and has one receipt that is not fragmented. This is also supported by research conducted by Vini Rahmayanti 2019 that based on Minister of Finance Regulation Number 107 / PMK.010 / 2015, the calculation is not yet appropriate because of excessive rounding but does not affect State revenue as long as it is not an underpayment.

Collection and Deposit of PPh 22 on the Purchase of Goods Funded by State Budget/Regional budget Based on Minister of Finance Regulation Number 107/PMK.010/2015.

The result of the study regarding the Collection and Deposit of PPh 22 on Goods Expenditure at the Finance Bureau of the Secretariat General of the Ministry of Defense, indicates the duties and functions of the Expenditure Treasurer as a Tax Collector at PT USFATINDO, in payment for the purchase of goods collected from PT USFATINDO as a vendor in accordance with PPh 22.

In tax collection and deposit activities carried out by the General and Administrative Section of PT USFATINDO, the collection of PPh 22 is carried out on the same day as the payment for the purchase of goods collected by the Government Treasurer/Expenditure Treasurer. The Expenditure Treasurer then immediately deposits the PPh 22 tax into the state treasury and does not use it for operational activities. This is also supported by research conducted by Cintia Samsudin 2021, that PPh 22 Deposits have been carried out on time.

CONCLUSION

Tax collection and deposit activities at PT USFATINDO carried out by Informant 1. PPh 22 collection was carried out on the same day as the payment for the purchase of goods collected by the Expenditure Treasurer to the Vendor, namely Informant 2 because the

expenditure financing is financed by the State Budget/Regional Budget. The deposits were still made using manual method with payments through Bank Rakyat Indonesia or via postal services office. However, in the sample given in the research results, money deposited from tax collection is deposited by the Expenditure Treasurer to Bank Rakyat Indonesia. Research results indicates that the calculation, collection, and deposit of PPh 22 based on the Regulation of the Minister of Finance Number 107/PMK.010/2015 on Goods Expenditure at PT USFATINDO has been carried out in accordance with the provisions, but in every process of taxation activities of an agency sometimes there are still shortcomings. Therefore, the role of the government including the Directorate General of Tax is needed to continue to guide and remind the importance of taxation in the development of the State in terms of State financing.

REFERENCES

- Ayu, s. A. D., & kartika, a. (2019). Faktor-faktor yang mempengaruhi tax avoidance pada perusahaan manufaktur (studi kasus pada perusahaan manufaktur yang terdaftar di bursa efek indonesia periode 2014-2017). *Dinamika akuntansi keuangan dan perbankan*, 8(1).
- Bahri, s. 2020. Pengantar akuntansi berdasarkan sak etap dan ifrs. Andi. Yogyakarta.
- Damanik, e. O. P., dan sriwiyanti, e. 2020. Perpajakan. Insan cendekia mandiri.
- Mardiasmo. 2018. Perpajakan. Edisi terbaru 2018. Andi. Yogyakarta
- Bokings, T. O. R., & Syafwan, E. (2022). Tinjauan Atas Pemungutan, Penyetoran, Dan Pelaporan Pajak Penghasilan Pasal 22 Pada Balai Penelitian Tanaman Sayuran (BALITSA). *Jurnal TEDC*, 16(1), 60-64.
- Grady, paul. 2017. Teori akuntansi. Jakarta : erlangga
- Insani, n. (2021). Pengaruh persepsi sikap, religiusitas dan norma subjektif terhadap kepatuhan wajib pajak orang pribadi di kelurahan polowijen (doctoral dissertation, stie malangkucecwara).
- Tumbel, Arnestha. 2017. Evaluasi Mekanisme Pemotongan dan Pelaporan Pajak Oleh Bendaharawan Pemerintah Pada Badan Perencanaan Penelitian Dan Pembangunan Kabupaten Minahasa Selatan. *Jurnal Riset Akuntansi Going Concern* 12(2), 2017, 553-564.
- Wahyuni.2016. A
- The government of the Republic of Indonesia. 2015. Peraturan menteri keuangan nomor 122/pmk.010/2015, penyesuaian besarnya penghasilan tidak kena pajak (ptkp). Jakarta

Elibrary of Unikom, access on 3 March 2022 https://elibrary.unikom.ac.id/id/eprint/1780/9/14.%20unikom_dewi%20indriani_bab%20ii.pdf

Sopyan, s., ilham, i., & sari, s. N. (2022). Rancang bangun simulasi aplikasi e-spt 1771 sebagai media pembelajaran pajak penghasilan berbasis microsoft excel. *Jurnal pabean: perpajakan bisnis ekonomi akuntansi manajemen*, 4(1), 60-75.

Sumarsan, thomas, 2017, *perpajakan indonesia*, jakarta : indeks

Utari, d. R. (2021). Pengaruh pengenaan pajak penghasilan pasal 22 dan pajak pertambahan nilai berdasarkan undang-undang perpajakan guna menentukan pajak terutang. *Jca (jurnal cendekia akuntansi)*, 2(1), 36-48.

Suoth, C., Morasa, J., & Tirayoh, V. (2022). Analisis Efektivitas Penerimaan Pajak Daerah Di Kabupaten Minahasa.

Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi, 10(1), 917-925.

Resmi, S. (2019). *Perpajakan Teori dan Kasus*, Edisi 11, Buku 1. Jakarta: Salemba Empat.

Taroreh, L. A., Morasa, J., & Mawikere, L. M. (2021). Evaluasi Perhitungan, Penyetoran dan Pelaporan Pajak Penghasilan Pasal 22 pada RSUP Prof Dr. RD Kandou Manado. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi*, 9(2).

Winata, I. K., Tinangon, J. J., & Afandi, D. (2022). Analisis Perhitungan, Penyetoran dan Pelaporan Pajak Penghasilan Pasal 22 Atas Pengadaan Barang Pada Dinas Pekerjaan Umum dan Penataan Ruang Daerah Provinsi Sulawesi Utara. *Jurnal LPPM Bidang EkoSosBudKum (Ekonomi, Sosial, Budaya, dan Hukum)*, 5(2), 545-554.

Vini Rahmayanti Analisis Perhitungan Dan Pelaporan Pph Pasal 22 Atas Pengadaan Barang Pada Pt. Wijaya Karya Beton, Tbk Ppb Sumut Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Sumatera Utara Medan 2019

Wahyuni.2016. Analisis Pemahaman Dan Kesadaran Bendahara Pemerintah Terhadap Kewajiban Perpajakan (Studi Kasus di UIN Alauddin Makassar). Skripsi. Fakultas Ekonomi dan Bisnis Islam. UIN Alauddin Makassar.

Cintia Samsudin 2021. Evaluasi Penerapan Pajak Penghasilan Pasal 22 Atas Pembelian Barang Pada Dinas Perindustrian dan Perdagangan Daerah Provinsi Sulawesi Utara Vol. 5 No. 1 Juli – Desember 2021, halaman 173 - 183