

Analysis For Tax Accounting Income Pasal 23

Khairul Anwar Pulungan

Program Studi Akuntansi Universitas Muhammadiyah Sumatera Utara

Correspondence: **Khairul Anwar Pulungan**

Email: khairulanwar@umsu.ac.id

ABSTRACT

This study aims to analyze procedures recording calculation and reporting tax income Pasal 23 with applicable regulations, and to find out errors that occur in Periodic Income Tax Returns 23. This type of research is study descriptive qualitative is descriptive research circumstances company based on existing facts. Data collection techniques used i.e. Interview or interview, and study documentation. Data analysis techniques in this study namely technique qualitative data analysis. The results of this study are Procedure recording, calculation, and reporting income tax Pasal 23 on PT Bank Sumut Medan Headquarters which took place each month according to regulations of Taxation Act No. 36 of 2008. It's just that deposit income tax Pasal 23 should be done on the 10th of the month after tax period. Correction of SPT PPh Pasal 23 on PT Bank Sumut Head Office has not been in accordance because there are not enough deposits and delays reporting past from the 20th after the tax period ended.

Keywords: PPh Pasal 23, Reporting income tax Pasal 23, Correction of Periodic SPT PPh

Introduction

The provisions in Pasal 23 of Law No. 36 of 2008 regulate collection tax on income earned or obtained must Domestic corporate taxes and forms business still originating of capital, delivery service or organizer activity apart from those already collected tax as referred to in PPh Pasal 23 with a rate of 2% is imposed on income services and rent. For services in PPh 23 include service techniques, services management, services construction, services consultants and other services described in Minister of Finance Regulation No. 141/PKM.03/2015. While those who do not have an NPWP are charged 4%, this one is paid owed by government agencies or subject domestic tax, organizer activity, form business still or representative company the.

The government has published a rule new related to the obligation to make proof cutting or collection Unification along the report in the Periodic Income Tax Return Unification. The rule contained in the regulations Director General of Taxes in Regulation Director Tax General No. PER-24/PJ/2021 concerning Forms and Procedures for Making Evidence of Withholding / Collection Unification as well as Forms and Procedures for Making Evidence of Withholding / Collection Unification of forms, contents, and procedures charging and delivery letter tax notice income Unification (PER-24/2021).

In accordance with the conditions above, mandatory tax can do Correction of Periodic SPT PPh Unification throughout The Director General of Taxes has not do inspection proof start in a manner open. As for the correction of Periodic SPT PPh Unification done by giving a sign in Periodic Income Tax Return Unification.

Correction of Unification SPT can result in the existing amount tax not being enough or more pay/deposit, if there is more pay so must tax can submit application restitution or do book-entry, and if the amount tax something is missing deposit, the mandatory tax will

imposed penalty administration form flower as regulated in Article 12 paragraph (2) PER-23/2021 as follows: "The amount of tax that is less deposit consequence correction of Periodic SPT PPh Unification as referred to in paragraph (1) letter a which is deposited after date deposit due after date deposit due imposed penalty administration form flower as referred to in Article 8 paragraph (2a) of the KUP Law."

As for Article 8 paragraph (2a) of the KUP Law stated Law No. 7 of 2021 concerning harmonization Regulation Taxation (UU HPP) states: "(2a) In case must tax fix Alone letter notice of the period that resulted in tax debt become more big. To her subject to penalty administration form flower as big rates interest per month determined by the Minister of Finance above amount less tax pay/deposit, calculated since payment due date, and is subject to a maximum of 24 months as well as part from month counted full 1 month.

Literature Review

Tax

According to Mardiasmo in (Budiarmo et al., 2021), tax is people's contributions to the state treasury (cash transfer to the government sector). based on law), can forced by nothing get lead services, which are directly shown and used to finance expenditure general. Characteristics attached to understanding tax that is dues or people's contribution to the state, levied based on law, no contra achievement direct, dedicated for state expenses public for the welfare of the people, (Sanjaya, 2019) . From definition the can conclude that tax own elements, namely :

1. Dues/ levies
2. Taxes are collected based on law.
3. Tax get forced.
4. To finance expenditures of general government, which is useful for society.

Income Tax

Income Tax (PPh) is taxes administered by the government center and deliver contribution significant to state revenue (Senduk et al., 2019) . According to (Saragih, 2012) Income Tax that is tax imposed to subject tax income earned or earned in the tax year or tax year portion.

According to understanding from Pasal 23 paragraph (1) of the Income Tax Law, explained as follows : above income below by name and in form whatever is paid or payable by government agencies, domestic corporate tax subjects, organizers activity, form business fixed, or representative company other overseas to domestic Taxpayers or form business fixed, cropped tax by party must pay.

Income Tax Pasal 23

According to Waluyo (Christine & Deslivia, 2021) Income Tax Pasal 23 is tax deducted income on income earned or obtained by domestic taxpayers and forms business still originating of capital, delivery services, or maintenance activity apart from those already income tax deducted 21. Paid or owed by government agencies or Domestic tax subject, administrator activity, form business still or representative company other overseas. Usually income tax Pasal 23 applies moment exists transaction between the two parties (Kusumawati et al., 2023) .

Income Tax Accounting

According to (January, 2017) Accountancy is earn or serve information economics (economic information) of something unity economy (economy entuty) to

interested parties. Income Tax Accounting done in order adapt condition general accountancy compliance business to government specifically about tax legislation, (Purwono, 2010). Accounting basis for doing recording PPh - related transactions Pasal 23 uses PSAK Number 46 concerning Income Tax Accounting.

SPT Masa

According to (Hanum, 2018) , Periodic Notification Letter (SPT) is letter used by the obligatory taxes to report calculation and/ or payment tax for the tax period or monthly

METHOD

The method in this study uses method descriptive qualitative.

1. Count income tax Pasal 23

Pasal 23 uses a 2% tariff for partners who have an NPWP and partners who do not have an NPWP are subject to more tariffs 100% higher than the applied tariff to must tax that can show NPWP or 4%.

$$\text{PPh Pasal 23} = 4\% \times \text{DPP}$$

DPP = Approx Net Income

DPP is estimation gross, which is used to calculate income tax Pasal 23 above reward in connection with the lease, services techniques, services management, services construction, services consultants, and other services besides service yag has income tax deducted how referred to in Article 21.

$$\text{PPh Pasal 23} = 2\% \times \text{DPP}$$

2. Reporting income tax Pasal 23

Regulation of the Minister of Finance Number 80/PMK.03/2010 concerning : Changes on Determination Date Due Date of Tax Payment and Deposit, Determination Place Tax Payments and Procedures for Payment Methods, Deposits and Tax Reporting, namely : Payment limit income tax Pasal 23 is written in Article 2 paragraph (6) PMK No.80/2010 which states that income tax Pasal 23 and PPh Article 26 which was cut by the Scissor income tax must be deposited no later than the 10th (ten) month next after tax period ended.

3. Submission of Periodic SPT PPh

According to PER-24/PJ/2021, the deadline Submission of Periodic SPT PPh Unification maximum is 20 days after tax period ended. If the SPT Period PPh it was not submitted after 20 days, then must tax will subject to penalty administration in accordance with the provisions in the KUP law namely fine Rp. 100,000.00 (one hundred thousand rupiahs).

4. PT. Bank Sumut Head Office conducts Periodic SPT PPh 23 correction due to the following :

Cutting done when paid service to party third whereas recording slower accounting deposited the 10th of the month next. The General Division pays services on the part third and into the account shelter debt tax office center. Time of deposit,

Interesting Finance and Planning Division then deposited into the state treasury. Means or document used in the deposit income tax Pasal 23 is Cut Proof Electronics (e- Bupot). Since 2021 PT Bank Sumut Head Office has used e- Bupot.

Based on Periodic SPT PPh Pasal 23 on PT Bank Sumut Head Office, then implementation calculation, and deposit income tax Pasal 23 has been running well in accordance with the provisions tax legislation. It's just that on the reporting of Periodic SPT PPh Pasal 23 in 2021-2022 occurs resulting corrections Because not enough deposit consequence exists addition amount gross that it requires to perform corrections to Periodic Income Tax Returns 23 which have been reported to the state treasury and resulted in lateness Period PPh 23 SPT reporting is past from the 20th after the tax period ended.

Conclusion

1. Procedure recording, calculation and reporting income tax Pasal 23 on PT Bank Sumut Medan Headquarters which took place each the month has according to regulations taxation Act No. 36 of 2008. It's just that Still There is obstacles encountered that is Where company sometimes experience errors in inputting data on partners and according to Constitution deposit income tax Pasal 23 should be done on the 10th of the month next after tax period.
2. Correction of SPT PPh Pasal 23 on PT Bank Sumut Head Office has not in accordance because exists not enough deposit consequence exists addition amount gross that it requires to perform corrections to Periodic Tax Returns that have been reported to the state treasury and resulted company do lateness reporting past from the 20th after the tax period ended.

References

- Budiarso, NS, Kalangi, L., & Setyawardana, R. (2021). *APPLICATION OF INCOME TAX PASAL 23 FOR AGENT SERVICES AT PT. JASARAHARJA PUTERA MANADO BRANCH*. 9 (36), 182–188.
- Sanjaya, S. (2019). The Effect of Tax Amnesty and Tax Dissemination on the Realization of Tax Revenue at the East Medan Pratama Tax Service Office. *Journal of Accounting And Business Research*, 7597 (2), 136–150.
- Saragih, F. (2012). *Taxpayer Perceptions of Individual Income Tax Payable Calculations Based on Bookkeeping and Calculation Norms (Case Study at the East Medan Pratama Tax Service Office)*.
- Senduk, CY, Saerang, DPE, & Nangoi, GB (2019). Evaluation of the Application of Withholding, Depositing and Reporting of Pasal 23 Income Tax at Pt. Mandiri Syariah Bank. *Going Concern: Journal of Accounting Research*, 14 (1), 1–9. <https://doi.org/10.32400/gc.14.1.22242.2019>
- Christine, D., & Deslivia, N. (2021). Withholding, Depositing, and Reporting of Pasal 23 Income Tax (PPh) at PT. West Java & Banten Regional Development Bank. *Journal of Business And Economic Accounting*, 7 (1), 1869–1880.
- January. (2017). Analysis of the Application of Value Added Tax (VAT) Accounting at PT. Nusantara Plantation IV Medan. *Analysis of the Application of Value Added Tax (VAT) Accounting at PT. Perkebunan Nusantara IV Medan*, 2 (2), 12–26.
- Kusumawati, N., Afiah, ET, & Febiyanti, F. (2023). Analysis of Pph 23 Tax Obligations

- for Advertising Services. *Journal of Revenue*, 3 (2), 506–513.
- Purwono, H. (2010). *Fundamentals of taxation and tax accounting* (S. Saat (ed.)).
- Hanum, Z. (2018). Analysis of Periodic SPT Submission and Number of Corporate Taxpayers in Increasing Article 21 Income Tax Receipts at KPP Pratama Medan Belawan. *Economist: Journal of Economics and Development Studies*, 18 (2), 123–133. <https://doi.org/10.30596/ekonomikawan.v18i2.2529>