

The Implementation of Income Tax Article 22 on Goods Purchased by the General Affairs Section of the Regional Secretariat of Jember Regency

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Abstract

Purpose: This research paper aims to assess the compliance of the Regional Secretariat of Jember Regency with the Ministry of Finance Regulation 59/PMK.03/2022 on calculating, collecting, depositing, and reporting taxes on purchased goods, focusing on the implementation of Income Tax Article 22.

Method: The study uses Action Research with qualitative methods, gathering data through observations and interviews with staff in the General Affairs Section to evaluate their tax practices.

Practical Applications: Findings indicate effective calculation and collection of Income Tax Article 22 but highlight a need for clearer regulations regarding reporting Income Tax Returns (SPT). These insights can enhance tax compliance and improve public service delivery in local governance.

Conclusion: The study confirms that the General Affairs Section complies with the Ministry of Finance Regulation in calculating and collecting Income Tax Article 22. However, it identifies a regulatory gap in SPT reporting, contributing to a broader understanding of local tax compliance issues.



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Introduction

The Republic of Indonesia is a country that prioritizes the welfare of its citizens. In order to enhance national development, Indonesia strives to increase state revenue from various regions each year. The objective of national development is to improve the welfare of the people, health, education, and economic success (Herry et al., 2021; Mufidah, 2024). Of course, the Indonesian government needs money for national growth, and this money comes from the income of a country, whether domestic or foreign. The tax sector is a significant source of revenue for the country when compared to other types of income, particularly revenue derived from within the country (Amin et al., 2023; Sitompul & Puspita, 2023).

Currently, it is the obligation of every citizen to pay taxes on time. Income tax, abbreviated as PPh, is a portion of tax collected by the government in accordance with Law No. 36 of 2008 concerning Income Tax, which includes applicable income tax types: PPh Article 21, Article 22, Article 23, and so on (Steffhany & Widjaja, 2023). The tax payments are collected by other parties. Taxes on funds originating from the state budget (APBN) or regional budget (APBD) must be deducted and collected by the Directorate General of Treasury. Institutions that make payments for procurement of products at the central and regional levels are required to comply with the regulations outlined in the Ministry of Finance Regulation Number 59/PMK.03/2022, which updates the Ministry of Finance Regulation Number 231/PMK.03/2019 (Basalamah & Irawan, 2023; Fatmawati et al., 2024). This regulation guides the steps for creating a new Taxpayer Identification Number (NPWP) or updating, as well as the ratification and cancellation of taxpayer registration, as well as the deduction, collection, deposit, and reporting of taxes to the government. Payment for commodities purchased and produced by state-owned enterprises or regional-owned enterprises is subject to a 1.5% rate of the purchase price, excluding VAT, aimed at collecting Income Tax Article 22 from government institutions (Mustika, 2022).

Jember Regency has the rights, authority, and commitment to manage all governmental affairs and local interests to expand the organization and provide maximum service to the community while carrying out effective development according to the principles of autonomy. The purchase of goods by the Jember Regency government is conducted to support and enhance the implementation of activities that have been budgeted. However, mistakes often occur in calculating, collecting, depositing, and reporting taxes, so tax calculations must be performed accurately to avoid overpayment or underpayment. Therefore, in accordance with existing tax regulations, including those at the Regional Secretariat of Jember Regency, as the expenditure treasurer, it is essential to be vigilant and possess a strong understanding of Income Tax Article 22. Government agencies are obligated to regularly collect, deposit, and report the taxes owed every month or during the relevant tax period (Hasanudin, 2022; Lestari, 2019).

This study aims to assess the compliance of the Regional Secretariat of Jember Regency with the Ministry of Finance Regulation 59/PMK.03/2022 regarding the calculation, collection, deposit, and reporting of taxes on purchased goods, as well as the conformity of the implementation of Income Tax Article 22 on the purchased goods, and knowledge about the compliance of the implementation of Income Tax Article 22 on goods purchased by the Regional Secretariat of Jember Regency with the Ministry of Finance Regulation 59/PMK.03/2022 (Mulya et al., 2023). Additionally, the benefit of this service is to serve as a medium for absorbing and disseminating information to the public.

Method

Field experience activities are academic activities conducted by students that integrate educational practice, research, and community service over a specific period. The activities are carried out for one and a half months, starting from the departure to the conclusion of the activities, from February 2023 to March 2023. Additionally, Participatory Action Research is a model that serves as a link in the research flow, which is one way of

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achieving social change. The social transformation faced involves how the empowerment process can meet three benchmarks: the existence of a shared commitment with the community, the presence of community leaders, and the establishment of new institutions in society based on needs.

This approach seeks answers that can be applied to broad concerns calling for action and group contemplation, placing the research process in the realm of community interests and adding practical theory. PAR (Participatory Action Research) is a research process turned into a participatory process that has transformed ways of thinking. Moreover, it requires individuals to play a significant role and possess relevant information about the social system or community under study (Harmi et al., 2023; Silaban et al., 2022).

PAR (Participatory Action Research) provides strategies for changing the types of connections typically established by research and development initiatives between individuals and organizations (Abdurrahman & Muhammad, 2023; Oktaviani, 2024). These relationships affect how we perceive our role as facilitators rather than experts in how we interact with businesses and higher education institutions, as well as how we collaborate with one another as students, lecturers, and staff. The PAR approach aims to: 1) empower the community through critical education with open conversations and discussions, fostering adult learning; 2) shift the focus of research to active participation; and 3) lead to changes in social values.

Additionally, a structured interview approach is used to generate a service method, where the author employs a descriptive qualitative method. This approach is used in the implementation of Income Tax Article 22 by the General Affairs Section of the Jember Regency Secretariat. This implementation involves staff working in the General Affairs Section of the Jember Regency Secretariat during the Field Experience Practice (PPL). Therefore, we investigate the community service related to Income Tax (PPh) Article 22 to ascertain whether the implementation of Income Tax (PPh) Article 22 aligns with the Ministry of Finance Regulation of 2022. The issue faced by the General Affairs Section of the Regional Secretariat of Jember Regency is a lack of government trust in SPT reporting, prompting students to report the results of this service and write this scientific work using qualitative methods related to the development of the implementation of Income Tax (PPh) Article 22, focusing the activities on Payment and Reporting Procedures.

The data analysis technique for this community service is carried out in three stages. The first stage involves receiving payments and existing payment evidence. In this stage, students are directly involved in the payments, observing the conditions in the field concerning taxation in accordance with the Ministry of Finance Regulation of 2022. Through this stage, we identify problems through analysis of the development of taxation. The next stage is Community Service, where students engage directly in payments using Bank Jatim if within operating hours; otherwise, the General Affairs Section of the Jember Regency Secretariat typically makes payments at the Post Office. The final stage involves conducting a payment recap by matching the government agency's payment evidence with the payment receipts, thus generating valid data for tax reporting as evidence for the preparation of accountability letters in government agencies.

The evaluation indicates that everything is in accordance with the Ministry of Finance Regulation; however, the payment provision in this government agency only utilizes two payment methods. Thus, it can be concluded that the provisions in government agencies do not align with those in society. The achievement indicator has reached 80% in accordance with the regulations of the Jember Regency Government, demonstrating that the government is compliant in paying taxes, although the expected outcomes from the government fall short of expectations. It is hoped that with the Ministry of Finance Regulation of 2022, many government agencies will report SPT and record tax activities, including transactions, monthly recaps, and annual summaries documented by government agencies as tax assessments.

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The implementation of this community service activity employs fieldwork using a descriptive qualitative method. The steps in the activities are as follows: the first step, students receive payment receipt evidence from government agencies that corresponds to the invoice amount in taxation. The second step, students make payments to government agencies. The third step, students recap the payment evidence from the agency with proof of payment made.

Result

The activities in their implementation refer to two sections, namely the Equipment Section and the Household Section. Sometimes, in identifying activities, we can focus on just one section and sometimes refer to both sections, so we identify that the main function is focused on the Equipment Section. The implementation is as follows:

1. Introduction
2. Making a Wet Signature on the Fuel Voucher
The students, in this case, make a wet signature related to the number of vouchers that will be used for fueling vehicles or generators, and also indicate the date related to the voucher filling.
3. Documenting the Purchase of Equipment
Students recap the documentation done on the purchase of equipment on that day and compile it into one document file.
4. Purchasing Equipment Together
Students engage in field activities for direct purchases, accompanied by staff in the Equipment Division.
5. Recapitulating Fuel Vouchers
Students conduct a complete recap of the fuel vouchers that occurred in the General Affairs Section by checking the entries against the vouchers and the data in the General Affairs Section, reviewing each piece of data individually.
6. Recapitulating Purchase Documentation
Students collect existing files and compile them into one file for the month, which is then gathered again as proof of the transaction purchases made in that month.
7. Implementing Taxation
Implementing the PPh Article 22 for the purchase of goods by the Equipment Subsection of the General Affairs Section of the Jember Regency Government includes: First, calculating and collecting PPh Article 22 for the purchase of goods by the Equipment Subsection of the General Affairs Section of the Jember Regency Secretariat as part of a government agency. In conducting office activities, facilities that support employees' work are needed. As a result, the General Affairs Section of the Jember Regency Secretariat concludes that the counterparty must always be checked before making product purchases. The rate collected for each transaction is 1.5% for transactions above two million rupiah, which is not classified as VAT and is not a separate value, according to Ministry of Finance Regulation No. 59/PMK.03/2022 concerning the amount of retribution, technical storage and reporting procedures, and the daily deposit process at the time of payment for the purchase of goods. The General Affairs Section of the Jember Regency Secretariat is the party responsible for collecting PPh Article 22 in the General Affairs Section of the Jember Regency Secretariat in accordance with Ministry of Finance Regulation No. 59/PMK.03/2022 for the purchase of goods sourced from the regional budget (APBD).

Second, the deposit of PPh Article 22 for goods purchased by the General Affairs Section for expenditures that have been made involves carrying out the deposit of Income Tax Article 22 that is conducted on the same day for payment or one day after the purchase of goods. The deposit is carried out through the

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designated Bank JATIM on the same day to make payments for the goods that have been purchased.

Third, the reporting of PPh Article 22 for goods purchased by the treasurer in the Jember Regency Secretariat has several criteria that have not been reported for confirmation with superiors. The reporting conducted only covers transactions, and there is no annual SPT reporting for the transactions, nor is there any recording done by the agency regarding the annual tax report for Income Tax Article 22.

Discussion

In his book, Resmi (2019) states that PPh Article 22, also known as income tax Article twenty-two, is a tax collected by government treasurers, whether at the central or regional government levels, ministries, or government foundations, as well as other related institutions. Law No. 7 of 1983 was last replaced by Law No. 36 of 2008 regarding the Fourteenth Amendment to Law No. 7 concerning Income Tax, which serves as the legal basis for Income Tax Article 22. b) Ministry of Finance Regulation No. 59/PMK.03/2022 concerning Amendments to Ministry of Finance Regulation No. 231/PMK.03/2019 regarding the Registration or Deletion of Tax Identification Numbers, the Confirmation and Revocation of Taxpayer Status, as well as the Collection, Deposit, and Reporting of Taxes for Government Ministries.

Ministry of Finance Regulation No. 59/PMK.03/2022 governs the criteria for the imposition of taxes that are also expressed as the Tax Base (DPP) and the tax on income based on Article twenty-two. According to the Ministry of Finance Regulation, all sales prices, replacement values, import values, export values, and other values used as the starting point for calculating the tax due are considered taxable. The basis for the imposition of Value Added Tax (DPP PPN) can take the form of purchase price or sales price. Based on Ministry of Finance Regulation No. 59/PMK.03/2022, the universal rate is set at 1.5% of the sales price, which does not include Value Added Tax. This rate is part of the Collection of PPh Article 22, which consists of two groups.

Therefore, has the General Affairs Section of the Jember Regency Secretariat complied with Ministry of Finance Regulation No. 59/PMK.03/2022 concerning the Calculation, Collection, Deposit, and Reporting of Income Tax Article 22 funded by the state budget (APBN/APBD) in the implementation of Income Tax Article 22 for the purchase of goods there? The following pertains to this:

First, as a government organization that operates office activities, the Equipment Section in the General Affairs Section of the Jember Regency Secretariat certainly requires facilities to support its employees' work. Therefore, the Equipment Section calculates and collects PPh Article 22 on the purchase of products. As a result, the General Affairs Section of the Jember Regency Secretariat concludes that the counterparty must always be checked before making product purchases. Based on Ministry of Finance Regulation No. 59/PMK.03/2022 regarding high-value collections, the systematic deposit or reporting is carried out on the same day. At the time of the purchase of goods, the rate collected for each transaction is 1.5% of the price above Rp 2,000,000, which does not include VAT and is not a separate amount. According to Ministry of Finance Regulation No. 59/PMK.03/2022, the General Affairs Section of the Jember Regency Secretariat is the party required to collect PPh Article 22 on behalf of the General Affairs Section of the Jember Regency Secretariat at the time of purchasing goods from the regional budget (APBD).

Moreover, Article 12 paragraph (1) of Ministry of Finance Regulation No. 59/PMK.03/2022 contains provisions regarding the collection of PPh Article twenty-two related to Article 8 paragraph (3), which concerns the collection of Income Tax related to payments for the purchase of goods. With the explanation above, it can be concluded that the Jember Regency Secretariat Section as a whole collects income tax in accordance with

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Ministry of Finance Regulation No. 59/PMK.03/2022 in Article 12 paragraph 1 and Article 8 paragraph 1, which mandates the imposition of PPh Article twenty-two on payments made by the General Affairs Section of the Jember Regency Secretariat for the purchase of goods at a rate of 1.5% (one point five percent) of the total value of the goods purchased.

Second, depositing PPh Article twenty-two for goods purchased by the General Affairs Section during expenditures that are carried out. Therefore, the deposit of Income Tax Article twenty-two is made on the same day as the payment and one (1) day after the purchase of goods. The deposit is carried out through the designated agency, namely Bank JATIM, on the same day when making payment for the purchased goods. According to the theory of Ministry of Finance Regulation No. 59/PMK.03/2022 paragraph (1), lines a and b, regional enterprises are required to deposit the income tax that has been collected in accordance with the regulations no later than seven (7) days after the time of payment with cash stock or on the same day as the payment made through direct money mechanisms. Thus, it aligns with the applicable norms in the interaction between practice and theory.

Third, according to the regulatory theory issued by the Ministry of Finance No. 59/PMK.03/2022 Article 25 paragraph (1), (2) letter b, then related to the reporting of PPh Article 22 for goods purchased by the treasurer of the Jember Regency Secretariat: Government agencies are required to report the collection and reporting of PPh Article 22 after it occurs in one tax period to the registered KKP, using the Periodic Tax Return (SPT) for the goods purchased by the government. In this case, in accordance with what is stipulated in the above regulation, the data obtained by government agencies and the reporting of the notification letter. However, there are several criteria that have not been reported for confirmation with superiors. The reporting conducted only covers transactions, and there is no annual SPT reporting for the transactions, nor is there any recording done by the agency regarding the annual tax report for Income Tax Article 22.

Conclusion

The community service conducted in the field shows that the General Affairs Section of the Jember Regency Secretariat's activities regarding the calculation, collection, and deposit of Income Tax Article Twenty-Two on purchased goods are in accordance with the Ministry of Finance Regulation 59/PMK.03/2022. However, the deposits rely solely on the results of taxation, and there are no regulations regarding the reporting of the Income Tax Article 22 SPT.

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