

## MECHANISM FOR COLLECTION, DEPOSIT AND REPORTING PPh Pasal 4 Ayat 2 ON LAND AND BUILDING RENTALS AT CV X IN SURABAYA

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### ABSTRACT

This final project report discusses the collection mechanism for depositing and launching PPh Article 4 paragraph (2) on land and building leases at CV X, which is a company producing various kinds of bread, located at Tunjungan Plaza 4, 5th Floor Jl. Basuki Rahmat No. 8-12 where CV X is subject to 10% tax rate on land and building leases.

### BACKGROUND OF THE PROBLEM

Taxes are currently seen as a very important part of state treasury revenues. We can see this from state treasury receipts, the state's financial condition is no longer solely obtained from state treasury receipts in the form of gold, oil and natural gas, but rather strives to make taxes the prima donna of state treasury receipts.

Taxes can play a very important role in supporting a country's financial independence. Therefore, tax regulations must be made in such a way that they can be implemented in accordance with existing and still valid regulations. As a large source of state revenue, tax regulations and implementation by the government certainly do not always receive a good response from companies or individuals as taxpayers.

Along with social and economic developments and changes, of course there are still many taxpayers who forget to carry out their duties and obligations as good citizens by obeying tax regulations.

Meanwhile, taxes are used to finance state development and are also a source of state income to realize continuity and increase national development. The definition of tax itself according to Law No. 16 of 2009 concerning general provisions and procedures for taxation, tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on law, with no direct compensation and use. for the needs of the state for the greatest prosperity of the people.

The tax collection system is divided into the following three parts:

- a) Official assessment system (Official assessment system)

A collection system that gives the government the authority to determine the amount of tax owed by taxpayers according to applicable tax laws

- b) Self assessment system (Self assessment system)

A tax collection system that gives taxpayers the authority to determine for themselves the amount of tax owed. Taxpayers calculate, calculate, pay and report the amount of tax they have to pay themselves.

- c) With holding system (With holding system)

A tax collection system that authorizes a third party to determine the amount of tax owed by the taxpayer.

Based on the explanation above, the use of the with holding system is PPh article 4 paragraph (2). The withholding tax system in Indonesia is applied to the mechanism for withholding/collecting income tax (PPh). The term withholding is intended to state the amount of tax withheld by the income provider on the amount of income given to the income recipient, thereby causing a reduction in the amount of income received, while what is meant by collection is the amount of tax collected on a number of payments which have the potential to give rise to income to the recipient of the payment.

### FORMULATION OF THE PROBLEM

Based on the background of the problem that has been described previously, the problem can be formulated as follows: how is the mechanism for collecting, depositing and reporting PPh article 4 paragraph 2 on rent of land/buildings at CV X in Surabaya. The aim of this research is to better understand and comprehend the procedures for calculating, depositing and reporting SPTPPh ps.4 paragraph 2 (rent).

**Company profile**

CV X is located at Tunjungan Plaza 4, Floor 5 Jl. Basuki Rahmat No. 8-12, Tegalsari, Surabaya. CV

- 1) Maintaining bread quality and creating new innovations
- 2) Provide the best service for customers
- 3) Expanding job opportunities and creating a skilled and competent workforce

The duties, authority and responsibilities of each function are as follows:

a. Director

The director's duties are as follows:

- 1) Lead and exercise company authority
- 2) Carrying out the highest management functions which include planning, decision making, directing, coordinating, controlling, perfecting company activities
- 3) Carrying out cooperative relations between companies
- 4) Take on other responsibilities wisely

b. Deputy Director

- 1) Act as substitute leader when the director is not present
- 2) Second in charge after the director
- 3) Contribute in the form of opinions to the director's decisions

c. Production Department

This production section is responsible for processing raw goods into finished goods ready for sale

d. The finance and administration department has the following duties:

- 1) Responsible for all financial reports and other reports to the director.
- 2) Responsible for all company administration to the director

e. Sales Department and cashier

- 1) Responsible for providing good and polite service to customers
- 2) Carry out sales and payment processes
- 3) Record all transactions

f. Manager section

Supervise and provide direction in making decisions, organizational system policies in a job.

**A. DISCUSSION**

Final income tax Pph ps.4 paragraph 2 on rent of land and/buildings received by individuals or entities from renting land and/or buildings in the form

of land, houses, flats, apartments, shops, shophouses, warehouses, etc.

CV. Plaza 4, 5th Floor Jl. Basuki Rahmat No. 8-12 of 10% in accordance with the provisions in Law Number 34 of 2017.

The following is a table of payment rates for January - May 2020 where in January CV 25,934,431 but CV 26,934,431 so that there was an overpayment, therefore for the excess payment CV X had to transfer the excess payment to be compensated in the following month.

BULAN	DPP	TARIF PPH YANG DIPUNGUT	TARIF PPH YANG DIBAYARKAN	TANGGAL BAYAR
JANUARI	259.344.310	25.934.431	26.934.431	10/02/2020
FEBRUARI	94.255.050	9.425.505	8.425.505	10/03/2020
MARET	90.546.620	9.054.662	9.054.662	13/04/2020
APRIL	-	-	-	-
MEI	25.941.840	2.594.184	2.594.184	09/06/2020

Table 3 .1 Table 1 payment rates for January - May 2020

So in February the PPh rate collected was IDR. 9,425,505 CV 8,425,505 for excess payments in January. evidence attached above , CV.

The reporting date of CV

**CONCLUSIONS AND RECOMMENDATIONS**

As the final result of the discussion of this writing, the author can conclude that as good citizens of course taxpayers must obey existing laws and regulations to make payments according to the late rates determined by the Directorate General of Taxes and make reports on time. . on the conclusions outlined above, CV

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