

IMPLEMENTATION OF PPH ARTICLE 22 CALCULATIONS WITH THE GOVERNMENT TREASURER AT PT XYZ IN SURABAYA

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ABSTRACT

PT XYZ is a company engaged in retail trade specifically for electronic goods in buildings. In January-March 2018 there are transactions with Government Treasurers. For the transaction, PT XYZ is attached to Income Tax article 22 Treasurer at a rate of 1.5% (one and a half percent) multiplied by the DPP. And in March the Government Treasurer transaction was not included in income tax article 22 because there was an object exception it was less than Rp. 2,000,000. 00.

Keywords: *Calculation, Income tax, Article 22, Treasurer.*

BACKGROUND OF THE PROBLEM

Taxes are one source of income for the Indonesian state which is very important for national development to achieve social welfare and prosperity. In accordance with the 1945 Constitution to create a just and prosperous society, the government needs income to run the economy, not only on the economic side, the government can also improve infrastructure and build public facilities. With state income, national development will run well and systematically.

Tax itself is coercive, even though it is coercive, the tax has several conditions for tax collection so that it does not cause obstacles and resistance. Tax collection must be based on applicable tax regulations, Mardiasmo (2018:4) states that the conditions for tax collection are that they must be fair, based on legislation, not related to economic elements, not exceeding collection costs, and simple.

In this modern era, many companies are taxable entrepreneurs who are subject to tax on the business they do, both businesses trade, manufacturing and services. One of them is a trading company that sells its merchandise to government agencies, both BUMN (State-Owned Enterprises) and BUMD (Regional-Owned Public Bodies), which must be subject to Income Tax Article 22 on the Treasurer. Where the Treasurer is obliged to collect tax on purchases made in accordance with applicable tax provisions.

PT On this basis, the author conducted research as material for a final assignment report entitled "**IMPLEMENTATION OF PPH ARTICLE 22 CALCULATIONS WITH GOVERNMENT TREASURER AT PT XYZ IN SURABAYA**".

A. Formulation of the problem

Based on the background above, a problem can be formulated, namely the Implementation of Article

22 Income Tax Calculations with the Government Treasurer for the period January–March 2018 at PT XYZ.

DISCUSSION

BUSINESS FIELDS

The business sector of PT Starting from televisions, refrigerators, washing machines, *freezers*, dispensers, *air conditioning*, fans, ovens, and various others. With various *brands* such as Samsung, Uchida, Gea, Panasonic, Mitsubishi, Polytron, Sharp, Hitachi, Cooca, Maspion, LG, and various others.

DISCUSSION

Income Tax Article 22 is a tax levied by government treasurers, both central government, regional government, government agencies or institutions and other state institutions, in connection with payments for the delivery of goods, certain bodies, both government and private bodies in connection with activities in import sector or business activities in other fields (Soeradi, 2015:53). PT

The author took a sample of calculating PPh Article 22 for transactions with the Government Treasurer on sales on January 8 2018 with a payment amount of IDR 2,700,000.00

DPP = Final value: 1.1

DPP = IDR 2,700,000.00 : 1.1

DPP = IDR 2,454,545.45

So, the DPP value is IDR 2,454,545.45. After knowing the DPP value, we will then look for the calculation of PPh Article 22 for transactions with the Government Treasurer as follows:

Income Tax Article 22 = DPP x 1.5%

Income Tax Article 22 = IDR 2,454,545.45 x 1.5%

Income Tax Article 22 = Rp. 36,818.18

For the calculation of PPh Article 22 for transactions with the Government Treasurer in

January-March, see Appendix 1 Sales of Transactions with the Government Treasurer at PT XYZ.

Based on Appendix 1 Sales of Transactions with the Government Treasurer at PT XYZ, in January and March there were sales transactions to the Government Treasurer. With this transaction, PT (1) letter b, letter c, letter d, and purchase of goods and/or materials for business activity purposes as intended in Article 1 Paragraph (1) letter e, amounting to 1.5% (one point five percent) of the price Purchases do not include value added tax.

In March PT tax collectors as intended in Article 1 Paragraph (1) letter b, letter c, letter d, letter e, letter i, and letter j with regard to: Payments made by tax collectors as intended in Article 1 Paragraph (1) letter b, letters c, and letters d with a maximum amount of IDR 2,000,000.00 (two million rupiah) do not include value added tax and are not split payments from a transaction whose actual value is more than IDR 2,000,000.00 (two million rupiah).

Table 3.1 PT XYZ's Recording of Transactions with Government Treasurers

No.	Bulan	Tanggal	Debet		Kredit	
			Kas/Bank (dalam rupiah)	PPH Pasal 22 (dalam rupiah)	Penjualan (dalam rupiah)	PPN Keluaran (dalam rupiah)
1	Januari	09 Januari 2018	2.663.182	36.818	2.454.545	245.455
		17 Januari 2018	12.724.091	175.909	11.727.273	1.172.727
		18 Januari 2018	10.051.045	138.955	9.263.636	926.364
		22 Januari 2018	55.877.500	772.500	51.500.000	5.150.000
		30 Januari 2018	3.713.659	51.341	3.422.727	706.727
		31 Januari 2018	7.667.991	106.009	7.067.273	706.727
2	Februari	-	-	-	-	
3	Maret	15 Maret 2018	1.525.000	-	1.386.364	138.636
		20 Maret 2018	1.200.000	-	1.090.909	109.091

Sumber: PT XYZ 2018 (Data diolah)

Table 3.2 Government Treasurer's Record of Purchases at PT XYZ

No.	Bulan	Tanggal	Debet			Kredit	
			Pembelian (dalam rupiah)	PPN Masukan (dalam rupiah)	Kas/Bank (dalam rupiah)	PPH Pasal 22 (dalam rupiah)	
1	Januari	09 Januari 2018	2.454.545	245.455	2.663.182	36.818	
		17 Januari 2018	11.727.273	1.172.727	12.724.091	175.909	
		18 Januari 2018	9.263.636	926.364	10.051.045	138.955	
		22 Januari 2018	51.500.000	5.150.000	55.877.500	772.500	
		30 Januari 2018	3.422.727	706.727	3.713.659	51.341	
		31 Januari 2018	7.067.273	706.727	7.667.991	106.009	
2	Februari	-	-	-	-		
3	Maret	15 Maret 2018	1.386.364	138.636	1.525.000	-	
		20 Maret 2018	1.090.909	109.091	1.200.000	-	

Sumber: PT XYZ 2018 (Data diolah)

In collecting taxes, PT XYZ uses a WI collection system th holding system is a system that gives authority to an appointed third party to determine for themselves the amount of tax owed and is in accordance with Law of the Republic of Indonesia Number 10 of 1994 Article 20 Paragraph (1). This third party is appointed based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 34/PMK.010/2017 Article 1 Paragraph (1) letter b. As the results of previous

research by Bala, et al (2018) with the title Analysis of Value Added Tax and Income Tax Article 22 at PT Makmur Auto Mandiri in collecting taxes using a with holding system.

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