

Analysis of income tax management article 23 and income tax article 4 paragraph 2 implementation in 2024: a case study of CV Aman Jaya

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Abstract

Income tax is a type of tax that has an important role in tax revenue in Indonesia. Several types of income tax are Income Tax Article 23 and Income Tax Article 4 Paragraph 2. This study aims to analyze the management of Article 23 Income Tax and Article 4 Paragraph 2 Income Tax on CV Aman Jaya. The management includes tax calculation, payment, and reporting. Income Tax Article 23 is imposed on the payment of consultant services at a rate of 2%, while Income Tax Article 4 Paragraph 2 is imposed on land and/or building leases at a rate of 10%. This research uses a qualitative method. The data taken for this study uses secondary data obtained from documents on a client company that uses consulting services at the Berkah Selalu Tax Consultant. Secondary data in this study is in the form of proof of payment of Income Tax Article 23 and Income Tax Return Article 23 as well as proof of payment of Income Tax Article 4 Paragraph 2 and Income Tax Return Article 4 Paragraph 2. The results of this study explain that the management of Article 23 Income Tax and Article 4 Paragraph 2 Income Tax from calculation, payment to reporting on CV Aman Jaya is in accordance with applicable tax provisions.

Keywords: Income Tax Article 23, Income Tax Article 4 Paragraph 2, Tax Management.

INTRODUCTION

Taxes are one of the main pillars in state revenue that has a crucial role in funding national development. The funds obtained from the tax sector are used by the government to meet various needs of the community, such as infrastructure development, improvement of education and health services, and other social service programs. Taxes are state contributions that must be paid by taxpayers. This payment is made using direct accounting performance redemption rules and is used to fund public expenditures related to the state's obligation to manage the government (Kurniawan & Anggoro, 2021).

There are several types of taxes that are a source of tax revenue in Indonesia paid by individuals, business entities, and companies. One of the sources of tax revenue in Indonesia is income tax (PPh). According to Dwi and Raziqiin (2023), Income Tax is a tax imposed on tax subjects on income earned in a tax year. There are several types of income tax according to Law Number 36 of 2008 concerning Income Tax, namely Article Income Tax (PPh) 21, Article Income Tax (PPh) 22, Article Income Tax (PPh) 23, Article Income Tax (PPh) 24, Article Income Tax (PPh) 25, Article Income Tax (PPh) 26, Article Income Tax (PPh) 29, and Final Income Tax Article 4 paragraph 2.

The Income Tax imposed on CV Aman Jaya is Article 23 Income Tax and Article 4 Paragraph 2 Income Tax. Income Tax Article 23 imposed on CV Aman Jaya applies to the payment of consultant services. Referring to Law of the Republic of Indonesia Number 36 of 2008, which is the fourth amendment to Law Number 7 of 1983 concerning Income Tax, the Income Tax Article 23 rate is set at 2% of the gross amount in exchange for services such as engineering services, management, construction, consultants, and other services that are not included in the object of withholding Income Tax Article 21. The Income Tax (PPh) Article 4 paragraph (2) is imposed on income derived from

land and/or building rentals. Based on the Decree of the Minister of Finance Number 394/KMK.04/1996, the amount of tax that must be paid is calculated by multiplying the Tax Imposition Basis (DPP) by a rate of 10%. This provision was later updated with KMK No. 120/KMK.03/2002, which affirms that the withholding of income tax on income from land and/or building leases is final. According to Larasati *et al.*, (2023), withholding and also collecting income tax is one of the methods of tax collection by involving the role of third parties as collectors. The tax withheld or collected functions as an upfront payment on the tax obligations owed. The tax value that has been withheld or collected will be taken into account as a deduction or tax credit in the Taxpayer's Annual Return (SPT). The Directorate General of Taxes implements a tax system based on an electronic-based tax system. One of the innovations in this policy is the implementation of the e-Bupot (Electronic Proof of Withholding) application for reporting Income Tax Article 23/26, based on this policy in making and submitting proof of withholding Income Tax Article 23/26 carried out digitally through the system that has been provided. This policy is stated in the Decree of the Director General of Taxes Number KEP-368/PJ/2020.

Income tax collection article 23 and income tax article 4 paragraph 2 use a withholding system. The appointment of a third party in the tax collection system with the *withholding system* method is carried out based on the provisions in the tax regulations. Therefore, the implementation of this withholding system has additional consequences. Because the third party is given the authority to withhold and collect taxes, deposit, and account for its implementation through available tax administration facilities.

The income tax must be managed appropriately and accurately in accordance with applicable tax provisions. This is to prevent and ensure that there are no irregularities in the calculation and deduction to income tax reporting while preventing the risk of unwanted sanctions on CV Aman Jaya. Thus, the existence of this study aims to analyze CV Aman Jaya's tax management in calculating, depositing and reporting its income tax. The focus of this research includes the calculation of Income Tax Article 23 and Income Tax Article 4 Paragraph 2 and CV Aman Jaya's compliance with its tax reporting in accordance with tax regulations.

The novelty of this research lies in the integrated analytical approach to the management of Income Tax Article 23 and Income Tax Article 4 paragraph 2 at CV Aman Jaya in 2024. This study not only examines the withholding, collection, and reporting processes of the two types of taxes separately, but combines them into one comprehensive evaluation framework. This approach provides a new perspective on how the two types of taxes are interrelated and affect the effectiveness of corporate tax management. In addition, this study utilizes the latest tax regulations and systems, especially after the implementation of the Law on Harmonization of Tax Regulations (UU HPP) and the implementation of e-Bupot Unification, resulting in findings that are relevant to the current conditions of tax practices.

Based on the description above, the author is interested in conducting research in the field of taxation, especially income tax (PPh) article 23 and income tax (PPh) article 4 paragraph 2 CV Aman Jaya. The results of this study are expected to provide an evaluation of CV Aman Jaya's tax management and compliance.

LITERATURE REVIEW

The theoretical basis in this study is compliance theory. According to Dewi *et al.*, (2020) tax compliance can be used as the level to which taxpayers carry out tax obligations and tax compliance must be carried out in accordance with the provisions in the Tax Law and regulations. According to Fatmawati and Adi (2022), compliance theory plays a role in encouraging individuals to obey applicable regulations. This is in line with the behavior of taxpayers who strive to fulfill their tax obligations through timely tax payments. Compliance in paying taxes not only avoids taxpayers from sanctions for delays, but also contributes to the fulfillment of the state's responsibility in building infrastructure to support public services. Tax compliance is an obligation that every taxpayer must fulfill in exercising their rights and fulfilling their tax responsibilities. The level of compliance is influenced by the

taxpayer's understanding of the function and role of taxes and is based on applicable laws and regulations (Cahyani & Basri, 2022)

Compliance theory is relevant in this study, because the analysis of Income Tax Article 23 and Income Tax Article 4 paragraph 2 at CV Aman Jaya aims to assess, understand, and improve the company's level of compliance in fulfilling all its tax obligations. The application of this theory provides a conceptual framework to see how the company complies with tax regulations, both from the aspects of withholding, collection, recording, and reporting taxes in accordance with applicable provisions. This relevance is increasingly apparent because compliance theory explains that taxpayers tend to comply if they understand the rules, have an adequate administration system, and are aware of the legal and financial consequences of non-compliance. This is in line with the research objectives which are not only to identify whether CV Aman Jaya has complied with the provisions of Income Tax Article 23 and Income Tax Article 4 paragraph 2, but also to evaluate the factors that influence the level of compliance. Thus, the use of compliance theory provides a solid theoretical foundation for analyzing the extent to which CV Aman Jaya carries out its tax obligations correctly, timely, and in accordance with applicable regulations, as well as to identify areas for improvement in its tax management.

Income Tax Article 23

Definition of Income Tax Article 23

Article 23 Income Tax (PPh) is a type of tax imposed through a mechanism for withholding income derived from capital, provision of services, and gifts or awards, other than after Article 21 Income Tax deductions. This tax generally appears in transactions between two parties, where the receiving party such as the seller or service provider will be subject to Income Tax Article 23. Meanwhile, the party who makes the payment or receives the service is responsible for deducting and reporting the tax to the tax office (Alwi & Hidayat, 2021).

Legal Basis of Income Tax Article 23

- a) Law No. 36 of 2008 concerning the Fourth Amendment to Law No. 7 of 1983 concerning Income Tax
- b) Law on Harmonization of Tax Regulations No. 7 of 2021

Income Elements Withheld Income Tax Article 23

Based on Law No. 36 of 2008, the elements of income that are deducted from Income Tax article 23 are:

- a) Dividend
- b) Interest includes discount premiums, as well as rewards in respect of debt repayment guarantees
- c) Royalty
- d) Prizes, bonuses, and the like other than those that have been deducted from Income Tax 21
- e) Rent and income related to asset use
- f) Remuneration in connection with engineering services, management services and consulting services

Income Tax Calculation Rate Article 23

Referring to Law of the Republic of Indonesia Number 36 of 2008 concerning the Fourth Amendment to Law Number 7 of 1983 concerning Income Tax, in particular Article 23 it is stated that:

Income in any form paid, provided for payment, or due payment by a government agency, a domestic corporate tax subject, an activity organizer, a permanent business entity, or a representative

of a foreign company, to a domestic taxpayer or a permanent business entity, is subject to tax withholding by the party making the payment

- a. A tax withholding of 15% (fifteen percent) of the gross amount is imposed on:
 - 1. Income in the form of dividends
 - 2. Interest, including premiums, discounts, and rewards associated with guaranteeing debt repayment
 - 3. Royalty
 - 4. Prizes, awards, bonuses, and other similar forms of rewards, except those that have been subject to Income Tax in accordance with the provisions of Article 21 paragraph (1) letter e
- b. Tax withholding of 2% (two percent) of the gross amount is imposed on:
 - 1. Income from rent and other income in connection with the use of property, except those that have been subject to Income Tax as stipulated in Article 4 paragraph (2)
 - 2. Remuneration for services, which includes engineering, management, construction, consulting services, and other services that have not been subject to Article 21 Income Tax.
 - 3. Article 21.

Income Tax Article 4 Paragraph 2

Definition of Income Tax Article 4 Paragraph 2

Income Tax (PPh) Article 4 paragraph 2 is a form of tax deduction on income obtained from certain activities or sources, such as construction services, land or building rentals, transfer of land and/or building rights, lottery prizes, and other types of income. The Final Income Tax regulated in this article is final, which means that the amount of tax withheld cannot be taken into account or credited against income tax payable on other income.

Legal Basis of Income Tax Article 4 Paragraph 2

- a. The Decree of the Minister of Finance Number 120/KMK.03/2002 is an amendment to the Decree of the Minister of Finance Number 394/KMK.04/1996 which regulates the procedures for the implementation of payment and deduction of Income Tax on income from rent and/or building.
- b. Law No. 36 of 2008 concerning the Fourth Amendment to Law No. 7 of 1983 concerning Income Tax.

Elements of Income Withheld Income Tax Article 4 Paragraph 2

Based on Law Number 36 of 2008 concerning Income Tax, there are a number of types of income that are subject to final taxation, including:

- a. Income from deposit interest, other savings, bond interest, government bonds, and deposit interest paid by the cooperative to members who are individual taxpayers;
- b. Earnings earned from raffle prizes
- c. Income from stock or other securities transactions, derivative transactions traded on the stock exchange, as well as the sale of shares or the transfer of capital participation in the partner company by a venture capital company;
- d. Income from the transfer of assets in the form of land and/or buildings, construction services, real estate business activities, and land and/or building leases: and
- e. Other types of income determined through or based on Government Regulations.

Income Tax Article 4 Paragraph 2 calculation rate

Income from land and/or building leases is subject to final income tax at a rate of 10% of the gross amount.

METHODS

This research method uses a qualitative research design. According to Fiantika *et al.*, (2022), qualitative research can simply be interpreted as a type of research whose results are not obtained through statistical procedures, but focuses on the researcher's efforts in understanding and interpreting the meaning of events, interactions and behaviors of subjects in certain situations based on the perspective of the researcher himself. A qualitative approach with a descriptive nature is by describing and describing the object being studied. According to Fiantika *et al.*, (2022), descriptive research aims to explore or clarify an existing symptoms, phenomena or social reality. Descriptive research does not emphasize the relationship between existing variables, because descriptive research is not intended to attract the generation that causes a symptom, phenomenon or social reality to occur.

The data collection method in this study is documentation. According to Syahrizal and Jailani (2023), in qualitative research, documentation is one of the commonly used data collection methods. Documentation techniques involve collecting data from documents, archives, or other written materials. Documentation data in qualitative research is used to gain an in-depth understanding of the phenomenon being studied. The documentation includes the calculation of Income Tax Article 23 and Income Tax Article 4 Paragraph 2, the payment of Income Tax Article 23 and Income Tax Article 4 Paragraph 2, and the reporting of Income Tax Return Article 23 and Income Tax Article 4 Paragraph 2. This data was obtained from the Berkah Siempre Tax Consultant Office.

Data Analysis Techniques

In this study, a qualitative analysis method was used which aimed to provide an explanation and overview of income tax management in CV Aman Jaya. From calculation, deposit to reporting income tax article 23 and income tax article 4 paragraph 2. There are several steps taken to evaluate the management of income tax, namely;

Analyzing the Suitability of the Calculation of Income Tax Article 23 and Income Tax Article 4 Paragraph 2 with Law No. 36 of 2008

The tariff and the results of CV Aman Jaya's calculation of Income Tax Article 23 and Income Tax Article 4 paragraph 2 will be evaluated. This analysis was carried out to determine the conformity of the tariff and calculation of CV Aman Jaya with Law No. 36 of 2008.

Evaluating the Deposit of Income Tax Article 23 and Income Tax Article 4 Paragraph 2

This analysis technique is carried out to determine that the tax payment imposed on Income Tax Article 23 and Income Tax Article 4 Paragraph 2 does not exceed the predetermined time limit. This analysis aims to find out the level of compliance of CV Aman Jaya with tax regulations. This evaluation was carried out by comparing the time of depositing CV Aman Jaya on Income Tax Article 23 and Income Tax Article 4 Paragraph 2 with the predetermined time limit. Income Tax Article 23 payment is made no later than the 10th of the following month, while the payment of Income Tax Article 4 Paragraph 2 is made no later than the 15th of the following month.

Evaluating Reporting Income Tax Article 23 and Income Tax Article 4 Paragraph 2

An evaluation was carried out on the reporting of Income Tax Return Article 23 and Income Tax Article 4 Paragraph 2, to find out the compliance and timeliness of CV Aman Jaya in reporting its taxation. This evaluation was carried out by comparing the reporting time of CV Aman Jaya on Income Tax Article 23 and Income Tax Article 4 Paragraph 2 with the predetermined time limit. Reporting of Income Tax Article 23 and Income Tax Article 4 Paragraph 2 is carried out no later than the 20th of the following month.

RESULT AND DISCUSSION

Analyzing the Suitability of the Calculation of Income Tax Article 23 and Income Tax Article 4 Paragraph 2 with Law No. 36 of 2008

This analysis was carried out by comparing the amount of tax imposed on Income Tax Article 23 and Income Tax Article 4 Paragraph 2 that had been calculated by CV Aman Jaya with Law No. 36 of

2008. The aim is to find out whether the calculations carried out by CV Aman Jaya have been applied appropriately and accurately.

1. Calculation of Income Tax Article 23 for the period of January to December

CV Aman Jaya is subject to Income Tax Article 23 for consultant services. Based on Law No. 36 of 2008, the tariff imposed is 2%.

Table 1. Calculation of Income Tax Article 23 CV Aman Jaya in 2024

Time	Basis for Tax Imposition	Tariff	Withheld income tax
January	3.000.000	2%	60.000
February	1.000.000	2%	20.000
March	1.000.000	2%	20.000
April	1.000.000	2%	20.000
May	9.500.000	2%	190.000
June	1.000.000	2%	20.000
July	1.000.000	2%	20.000
August	1.000.000	2%	20.000
September	1.000.000	2%	20.000
October	1.000.000	2%	20.000
November	1.000.000	2%	20.000
December	1.000.000	2%	20.000

The results of the calculation of Income Tax Article 23 for the tax period from January to December on consultant services on CV Aman Jaya obtained from Withholding Income Tax Article 23 Proof are in accordance with Law Regulation No. 36 of 2008. With a rate of 2% of the Tax Imposition Basis.

2. Calculation of Income Tax Article 4 Paragraph 2

CV Aman Jaya is subject to Income Tax Article 4 Paragraph 2 on land and/or building rent. Based on Law No. 36 of 2008, the tariff imposed is 2%.

Table 2. Calculation of Income Tax Article 4 Paragraph 2

Tax Period	Basis for Tax Imposition	Tariff	Withheld income tax
September	50.000.000	10%	5.000.000
October	50.000.000	10%	5.000.000

The results of the calculation of Income Tax Article 4 Paragraph 2 on the rent of land and/or buildings of CV Aman Jaya obtained from the proof of withholding Income Tax Article 4 Paragraph 2 are in accordance with Law Regulation No. 36 of 2008. With a Tax Basis of Rp 100,000,000 multiplied by a rate of 10%, the income tax deducted from Income Tax Article 4 Paragraph 2 is Rp 10,000,000 for land and/or building rent for 5 years.

Evaluating the Payment of Income Tax Article 23 and Income Tax Article 4 Paragraph 2

Evaluating the payment of Income Tax Article 23 and Income Tax Article 4 Paragraph 2 is carried out by analyzing the timeliness of the payment of Income Tax Article 23 and Income Tax (PPh) Article 4 Paragraph 2 carried out by CV Aman Jaya with a predetermined deadline based on tax provisions. Income Tax Article 23 payment must be made no later than the 10th of the following month, while for Income Tax Article 4 Paragraph 2, the deadline for payment is on the 15th of the following month. The purpose is to determine the timeliness of tax payment on Income Tax Article 23 and Income Tax Article 4 Paragraph 2 not exceeding the predetermined time limit as a basis for

determining how CV Aman Jaya's level of compliance with the payment of Income Tax Article 23 and Income Tax Article 4 Paragraph 2 in accordance with tax regulations.

Table 3. Recap of Income Tax Deposit Article 23

Month	Deposit Date	Information
January	09/02/2024	On time
February	13/03/2024	On time
March	06/04/2024	On time
April	10/05/2024	On time
May	10/06/2024	On time
June	10/07/2024	On time
July	10/08/2024	On time
August	10/09/2024	On time
September	10/10/2024	On time
October	11/11/2024	On time
November	10/12/2024	On time
December	10/01/2025	On time

Based on the recap data of Income Tax (PPh) Article 23 payment in the table above imposed on the services of CV Aman Jaya consultants, no delay was found in making the tax payment. During the February and October tax periods, CV Aman Jaya makes an Income Tax (PPh) Article 23 payment exceeding the predetermined time limit, which is no later than the 10th of the following month after the end of the tax period. This condition is not because CV Aman Jaya is late in paying its taxes, but because during the tax period the payment due that has been set coincides with the holiday. As stated by the Directorate General of Taxes (DGT), if the payment deadline coincides with a holiday, either a *weekend* or a national holiday or joint leave, then the payment deadline will be pushed back to the next working day. So that the payment due in the January tax period is on February 15 while the payment due in the October tax period is on November 15.

Table 4. Recap of Income Tax Deposit Article 4 Paragraph 2

Tax Period	Deposit Date	Information
October	08/11/2024	On time
November	10/12/2024	On time

Based on the recap data of Income Tax Article 4 Paragraph 2 payment in the table above which is imposed on the rent of land and/or buildings of CV Aman Jaya, there is no delay in the payment of taxes. The tax that has been deducted is deposited on time, that is, it does not exceed the set deposit deadline, which is no later than the 15th of the following month.

Evaluating Reporting Income Tax Article 23 and Income Tax Article 4 Paragraph 2

Evaluate the reporting of Income Tax Article 23 and Income Tax Article 4 Paragraph 2 by analyzing the reporting date of Income Tax Article 23 and Income Tax Article 4 Paragraph 2 on the Notification Letter (SPT) of the parent form 1721. The reporting limit for Income Tax Article 23 and Income Tax Article 4 Paragraph 2 is carried out no later than the 20th of the following month. The aim is to find out the timeliness of CV Aman Jaya on income tax reporting as the basis for determining CV Aman Jaya's level of compliance in managing its taxes.

Table 5. Recap of Income Tax Article 23 reporting

Tax Period	Report Date	Information
January	15/02/2024	On time
February	15/03/2024	On time
March	20/04/2024	On time
April	16/05/2024	On time
May	19/06/2024	On time
June	18/07/2024	On time
July	20/08/2024	On time
August	19/09/2024	On time
September	19/09/2024	On time
October	20/11/2024	On time
November	20/12/2024	On time
December	20/01/2025	On time

Based on the data of CV Aman Jaya's Article 23 Income Tax (PPh) reporting data for consultant services, it is known that CV Aman Jaya conducts its tax reporting on time. During the period analyzed, no delays were found in reporting Income Tax (PPh) Article 23. Income Tax (PPh) Article 23 reporting is carried out on time, namely not exceeding the reporting deadline that has been set, which is no later than the 20th of the following month.

Table 6. Recap of Income Tax Reporting Article 4 Paragraph 2

Tax Period	Report Date	Information
Oktober	20/11/2024	On time
November	20/12/2024	On time

Based on the data of income tax reporting (PPh) article 4 Paragraph 2 of CV Aman Jaya on land and/or building rents is carried out on time. During the period analyzed, namely in October and November, there were no delays in reporting Income Tax (PPh) Article 4 Paragraph 2. Where tax reporting is carried out no later than the 20th of the following month. This shows that CV Aman Jaya has complied with the applicable tax provisions. This compliance reflects the company's commitment to tax responsibility and contributes to the creation of an orderly and effective tax administration system. Thus, CV Aman Jaya has shown its integrity and responsibility as a compliant taxpayer, especially in the aspect of tax reporting.

CONCLUSION

Based on the results of the analysis of the management of Income Tax (PPh) Article 23 and Income Tax (PPh) Article 4 Paragraph 2 on CV Aman Jaya, it can be concluded as follows:

1. The calculation of Income Tax (PPh) Article 23 and Income Tax (PPh) Article 4 Paragraph 2 carried out by CV Aman Jaya for consultant services is in accordance with the provisions stipulated in Law No. 36 of 2008 with the rate used for Income Tax (PPh) Article 23 for consultant services of 2% and the rate for Income Tax (PPh) Article 4 Paragraph 2 of 10% multiplied by the Tax Basis.
2. Income Tax (PPh) Payment Article 23 is not found to be a delay in tax payment, which is done not exceeding the predetermined time limit, namely the deadline for depositing is made no

later than the 10th of the following month. This condition reflects that CV Aman Jaya has complied with tax obligations in terms of punctuality of tax payments. and for the payment of Income Tax (PPh) Article 4 Paragraph 2 on land and/or building rents is carried out on time in accordance with the applicable provisions, namely no later than the 15th of the following month after the tax period ends.

3. Income Tax (PPh) Article 23 reporting on consultant services and Income Tax Article 4 Paragraph 2 on land and/or building rental has been carried out in a timely manner in accordance with applicable regulations and the reporting deadline is no later than the 20th of the following month. This condition shows that CV Aman Jaya is compliant in carrying out its tax obligations in reporting Income Tax, especially Income Tax (PPh) Article 23 and Income Tax (PPh) Article 4 Paragraph 2.

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