



Income tax article 23 in PT Pubagot Jaya Abadi Bengkulu City

Herlin, Sulisti Afriani*, Rina Trisna Yanti, Rinto Noviantoro, Neri Susanti

Universitas Dehasen, Bengkulu
Jalan Meranti Raya No. 32 Sawah Lebar Bengkulu
Email: sulistiafriani@gmail.com

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ABSTRACT

Tax is a mandatory contribution given by people to state, one of which is income tax PPh 23. It is a good thing if the taxpayer pays his taxes on time. In this service activity the implementation of service is carried out with the aim of understanding company owners and employees in charge of taxation in carrying out PPh 23 reporting. The methods used in this service include the tutorial method, question and answer and discussion and lectures methods. The results of this study are the achievement of understanding of the owners and employees in change of taxation of PPh 23.

Keywords: Training, PPh 23

1. INTRODUCTION

Good citizens will pay taxes in accordance with the provisions and on time. Of the various types of taxes that exist in Indonesia, for companies is income tax, namely PPh 23. All types of taxes collected require compliance in order to achieve the optimal amount of tax revenue, one type of tax is Income Tax Article 23. Where this article is imposed when there is a transaction between two parties, where the party acting as a seller or recipient of income or a party providing services will be subject to PPh 23. The recording of Income Tax Article 23 payable as prepaid tax will be calculated as an annual income tax return (SPT) entity by the withheld party or the beneficiary of income. Income tax 23 is a tax levied by the Central government. According to the Directorate General of Taxes, Article 23 Income Tax is a tax imposed on income on capital, service delivery, or gifts and awards, other than those that have been deducted with Article 21 Income Tax. Generally, this type of income occurs when there is a transaction between two parties, where the party receiving income or the seller or service provider will be subject to Article 23 Income Tax. The income provider or the buyer or service recipient will withhold and report the Article 23 Income Tax.

Training on PPh 23 at PT Pubagot Jaya Abadi is one of the efforts made by company owners to become more aware of and understand their tax obligations, which change from time to time. Taxes are freely said to be a citizen's obligation in the form of service as an active role of citizens and community members to finance various state needs in the form of national development whose implementation is regulated in laws and regulations for the purpose of the welfare of the nation and state (Sari, 2013).

1. Tax Definition

According to Law no. 28 of 2007 article 1 concerning General provisions and Taxation in the book Introduction to Tax Science by Haula Rosdiana and Edi Slamet Irianto (2012: 1) states that: "Tax is a mandatory contribution to the State that is owed by every person or entity which is coercive but still based on law, and do not get a direct reward. And used for the needs of the State as well as the prosperity of the people.

According to Soemitro (2010: 7), tax is a contribution that comes from the people for the State treasury that is coercive by not getting reciprocal services that can be used to pay general expenses directly. So it can be concluded that the elements of tax include:

- a. Contributions from the people to the state. Only the state has the right to collect taxes. The contribution is in the form of money (not goods).

- b. Based on the law. Taxes are collected based on or by law and its implementing regulations.
- c. No reciprocal services or counter-achievements from countries that can be directly appointed. In the payment of taxes, it cannot be shown that there is an individual contra-achievement by the government.
- 4. Used to finance state households, namely expenditures that are beneficial to the wider community

According to Mardiasmo (2016: 3) Tax is a contribution paid by the people to the state which is included in the state treasury that implements the law and its implementation can be forced without any remuneration.

Characteristics inherent in the definition of tax can be concluded by Siti Official (2011) (1) Taxes are levied based on or with the power of the law and its implementing rules. (2) In paying taxes, it cannot be shown that there are individual contra-achievements by the government. (3) Taxes levied by the state, both the central government and local governments (4) taxes are intended for government spending, which if there is a surplus of income, it is used to finance public investment.

2. PPh 23

Income Tax Article 23 Siti Official (2011) is a tax withheld on income received or obtained by domestic taxpayers (individuals or entities) and permanent forms of business originating from capital.

Recipients of income deducted by PPh 23 consist of (1) Domestic Taxpayers (individuals or entities) (2) Permanent Business Entities.

Income that is subject to PPh article 23 in accordance with article 23 of Law No. 26 of 2008 (1) dividends (2) interest including premiums, discounts and rewards (3) royalties (4) award prizes, bonuses (5) rent and other income (6) reward for services.

The provisions in Article 23 of the Income Tax Law regulates withholding tax on income received or obtained by domestic Taxpayers and Permanent Establishments originating from capital, service delivery, or activity providers other than those that have been deducted with Article 21 Income Tax paid, made available to be paid, or payment is due by a government agency, domestic tax subject, activity organizer, form of business a permanent, or other foreign company (Mardiasmo, 2013:255)

Non-objects of Income Tax Article 23 are as follows (1) income paid or payable to the Bank, (2) Rent paid or payable in connection with a lease with option rights, (3) Dividends or a share of profits received or earned by a limited liability company as domestic taxpayers, cooperatives, State-Owned Enterprises, or Regional-Owned Enterprises (BUMN/D), from equity participation in business entities established and domiciled in Indonesia with the following conditions: a. dividends come from retained earnings reserves, b. for PT, BUMN/D that receive dividends, share ownership in the agency that provides dividends is at least 25% of the total paid-up capital. (4) bond interest received or obtained by the mutual fund company for the first 5 years since the company's establishment (5) The share of profits received from CV whose capital is not divided into shares, partnerships, firms and joint ventures. (6) The remaining

results of cooperative operations are paid by the cooperative to members. (7) deposit interest.

Income Tax Withholders according to Waluyo (2011,283) are as follows: (1) Government Entities, (2) Tax Subjects for domestic entities, (3) Operators of activities, (4) Permanent establishments, (5) Representatives of other foreign companies , (6) Individuals as certain domestic taxpayers, who have been appointed by the Head of the Tax Service Office as the withholding of Article 23 Income Tax, namely: Accountants, architects, doctors, notaries, Land Deed Making Officials (PPAT) unless the PPAT is the Camat , lawyers and consultants, who do independent work; or An individual who runs a business that keeps books of payment in the form of rent.

The objectives of this activity are:

- a. The form of the implementation of the Tri Dharma of Higher Education by us as lecturers at the Faculty of Economics, Dehasen University, Bengkulu
- b. To increase the understanding of company owners and employees in charge of taxation in carrying out PPh 23 reporting
- c. To provide knowledge and utilize existing knowledge to be given to the public, especially regarding taxation, namely PPh 23 The implementation of this community service was carried out at PT Pubagot Jaya Abadi, Bengkulu city by carrying out training with details of the activities as follows:

Date : 12 April 2021 to 12 May 2021

Time : Every working day starting at 08.00 s.d finished

Place: Jalan Kapuas Raya Bengkulu

Participants : Employees of PT Pubagot Jaya Abadi, especially those related to taxes

2. IMPLEMENTATION METHOD

Data collection techniques Data collection techniques are: Literature study, namely reading and studying activities from book sources related to research conducted by the author. The technique of collecting data is by directing to the location of the object of research, namely by making observations, namely the technique of obtaining data by observing the object under study directly, namely PT Pubagot Jaya Abadi. Besides that, he also conducted interviews with the owner and several employees in the company. The training carried out in community service activities is carried out by several methods, namely:

1. Tutorial method,

In this method, the training participants, namely employees of Pt Pubagot who are given the opportunity, will be given practical training in calculating, depositing, recording and taxing income tax.

2. Discussion and Question and Answer Method

This method provides an opportunity for training participants to ask questions about PPh 23 that they do not know about and then discuss together what solutions can be done to solve the existing problems.

3. Lecture Method

In this method, the service team provides a review of taxes in general and PPh 23

Prior to the implementation of the service, the service team conducted an interview with the leadership of PT Pubagot Jaya Abadi about what was needed in PPh 23 training activities. And on that occasion the service team coordinated the schedule for the implementation of the activities to be carried out. The stages of service implementation include:

1. The Community Service Team made an initial visit to the company's premises by approaching it through interviews and discussions with company leaders
2. From the results of the initial visit, the service team got an analysis of the problems that occurred,
3. After discussing in the service team, then preparing the needs and preparations needed when carrying out the service
4. After preparations have been made including materials, equipment and equipment, training and assistance for PPh 23 . is carried out
5. Assist in correcting the results of training and mentoring for employees working in the field of taxation.

3. RESULTS AND DISCUSSION

The implementation of this service continues to pay attention to health protocols, namely by washing hands, maintaining distance and using masks. Due to the small number of participants, this activity is enough to be carried out in one session but for one month. PT Pubagot Jaya Abadi Bengkulu is one of the companies engaged in working on national projects with sub-classifications such as:

1. Implementing Services for Multi or Multiple Residential Building Construction
2. Implementation Services for Commercial Building Construction
3. Implementing Services for Construction of Educational Buildings
4. Implementing Services for Health Building Construction
5. Implementation Services for Construction of Other Buildings
6. Implementation of Building and Factory Electrical Power Installation Services
7. Other Electrical Installation Construction Services
8. Construction Services for Plumbing in Buildings and Channels
9. Implementation Services for Construction of Waterways, Ports, Dams, and Other Water Resources Infrastructure
10. Implementation Services for Construction of Highways (except flyovers), roads, railroads, and airport runways
11. Construction Services for Bridges, Overpasses, Tunnels and Subways.

Tax is a mandatory contribution to the state that is owed to individuals or entities and is coercive under the law. Taxpayers will not get direct rewards, but taxes paid by citizens and for the prosperity of the people. The role of taxes in development is very important, because most of the funds used to build the Indonesian nation will eventually be financed from taxes, therefore it has become the determination of the

government to optimize income from a tax point of view from year to year.

Based on the number of sub-classifications of work handled by PT. Pubagot Jaya Abadi Bengkulu, it is very important for all employees to understand how to report income tax, especially regarding PPh article 23. This is for the common good so that there are no errors in tax reporting. Tax is a contribution paid by every citizen to the Government for the progress of the country. As citizens who are either individuals or companies and have income, we are obliged to be subject to income tax. According to the law, one of the income taxes is PPh Article 23.

With the training conducted on income tax reporting PPh 23, it is hoped that there will be an increase in the understanding of all employees of PT. Pubagot Jaya Abadi Bengkulu regarding tax payments in the context of the importance of paying taxes. Community service activities are one of the activities carried out by Lecturers of the Faculty of Economics, Dehasen University Bengkulu in order to:

1. Provide input and training at PT. Pubagot Jaya Abadi Bengkulu related to tax payments.
2. Conducting socialization on knowledge and understanding for taxpayers regarding PPh Article 23
3. This training will increase the response of taxpayers to the payment of Income Tax Article 23 PPH.
4. Provide an overview, especially in terms of reporting PPh Article 23
5. Provide training on tax calculation for employees of PT. Pubagot Jaya Abadi to facilitate reporting on PPh Pasal 23.

4. CONCLUSION

Based on the ongoing process of extension activities, it can be concluded as follows: "That the counseling is very helpful for owners and employees who are in charge of managing PPh 23 Tax" With this community service activity regarding PPh 23 Tax, it can increase the awareness of company owners to carry out their tax obligations. The employees in charge of taking care of the tax should be able to consult continuously The implementation of this service should be carried out in a sustainable manner, not only limited to PPh 23 tax training, it should also be done for other tax training or other material needed by the company, for example regarding various accounting information

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