

Implementation of Income Tax Policy Article 23 at Publishing Company PT Media Pressindo in Yogyakarta

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Abstract: - This review aims to provide an overview of examining the understanding and application of Income Tax (PPh) Article 23 at PT Media Pressindo. The application of PPh Article 23 can be reviewed from the understanding related to the process of withholding, depositing, and reporting taxes referring to Law Number 36 of 2008. In this study, an analysis was carried out on evidence of withholding and the Periodic Tax Return (SPT) of Income Tax (PPh) of PT Media Pressindo for 2024. This type of research uses a descriptive qualitative approach, where researchers present conclusions based on information obtained through documents, interviews, and observations of research objects. This method allows researchers to analyze the level of compliance between tax provisions and company policies.

Key-Words: - Income Tax Article 23, Withholding, Depositing, Reporting.

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1 Introduction

State expenditures used to finance the country's progress come from various sources, one of which is tax as its main contributor. Then according to (Widjayanti 2024), stating that contributing to paying taxes as a citizen means participating in national development because one of the main sources of state revenue is tax, playing a role in covering government operational costs in carrying out government duties which will later be used to support the implementation of development aimed at improving the welfare of all Indonesian citizens. Article 23 Income Tax is a form of tax levied on certain income. Then according to (Purba & Amrul's 2023), income is seen from various sources including capital, provision of services, and gifts, this is subject to Article 23 income tax. This tax is imposed on domestic taxpayers and Permanent Establishments (PE) receiving payments in the form of dividends, interest, royalties, rent, and other income related to the use of assets, except for land or building rent which is subject to Final Income Tax Article 4 paragraph (2), subject to Article 23 Income Tax.

PT Media Pressindo is a company established in Yogyakarta with gross income in 2023-2024 of IDR 7 billion or net income of IDR 3 billion. The company was established on October 22, 1998, when the company was established there was an economic and political crisis that led to the collapse of the New Order. As a company engaged in publishing and business entities, it is closely related to royalty payments to authors and third-party services. In this context, the company is obliged to withhold, report, and deposit Article 23 Income Tax in accordance with the provisions of Law No. 36 of 2008 concerning income tax and government regulations. According to (Sukmana 2023), strong dedication, an open system, and competent and efficient administration are essential to realize maximum tax potential.

This study uses the object of research in the form of PT Media Pressindo, as a publishing company in the field of business entities. In this case, PT Media Pressindo is said

to be a corporate tax subject that must carry out withholding, depositing, and reporting of income tax in accordance with the provisions of Article 23 Income Tax related to royalties, which is imposed at 15% of the gross amount. Then according to (Purba & Amrul's 2023), only cost charged to taxpayers who do not have a Taxpayer Identification Number (NPWP) in this case is a rate of 15%, which should be one hundred percent or 30% higher because the publishing company acting as the withholding agent does not disclose it. Therefore, the researcher is more interested in studying Article 23 Income Tax, which discusses the obligation of publishing companies to deduct costs in accordance with the provisions of the Directorate General of Taxes.

2 Theoretical Framework

Referring to the view of Chau & Leung's (2009) research entitled "A critical review of Fischer tax compliance model: A research synthesis". This study has objectives in tax compliance, namely tax structure and system, taxpayer characteristics, economic factors, and social and demographic factors. This Fischer model is often used in analyzing various factors that influence tax compliance in various sectors. The results of this study indicate that the implementation of income tax policy article 23 has a positive and significant effect on improving the tax system at the publishing company PT Media Pressindo which has been regulated according to Law No. 36 of 2008. The presence of NPWP or not having NPWP is a characteristic of taxpayers in individual tax compliance, in this case the company is only a third party responsible for tax deductions.

Taxes can generally be interpreted as mandatory contributions collected by the government based on applicable legal provisions. The results of this contribution are used to finance the overall needs of state expenditure and the benefits are not felt directly by the community individually, but collectively for the common welfare. According to research (Ainun, 2022) taxes are defined as contributions or levies collected by the government periodically from the people to fund development costs and state expenditures without receiving cash payments.

According to Yosepha (2021), income is income obtained as compensation for work or services can consist of various forms, such as salary, wages, honorarium, commission, bonus, gratuity, pension, and other forms of compensation, unless otherwise stipulated by law. In addition, income also includes any increase in economic benefits received or obtained through taxpayers, both domestically and abroad, can be consumed or added to wealth in various ways (Budirtha, 2022). Based on the applicable tax law, income tax is imposed on taxpayers on income earned in various forms during one tax year. Although the Income Tax Law defines the tax year as a calendar year, taxpayers can choose to use a different book year from the calendar year during the 12-month period (Harjo & Prihadini, 2023).

Article 23 Income Tax regulates income tax deductions made by Government Agencies, Domestic Tax Subjects, activity organizers, BUT, or individuals appointed as withholding agents for income tax on interest income. Bank interest, dividends, royalties, non-land and building rent, compensation for certain services, and other services regulated by the Minister of Finance. Based on research by (Setyawardana 2021), income tax imposed on money generated from the use of assets, investments, or other parties is known as Article 23 income tax.

3 Research Method

Descriptive qualitative method is used in this study. According to (Sugiyono 2012), qualitative researchers concentrate on the level of novelty of social situation information. The focus is determined after the grand tour observation and grand tour questions are conducted. Based on the data obtained, researchers are able to present their findings and allow researchers to dig deeper into information about the experiences and views of the parties involved in tax management. Researchers will also conduct descriptive analysis based on the available data, describing how the publishing company's policy that applies income tax article 23 includes the mechanisms for deductions, deposits, and payments made by the company.

According to (Sugiyono 2019), a sample collection method based on certain considerations is known as purposive sampling. This means that sample selection is carried out based on requirements or standards that have been previously determined by the researcher. The requirements used to select research samples are employees of the finance department of PT Media Pressindo. Employees who meet the criteria, namely accounting and taxation managers, cashiers and accounting staff are selected as criteria that are in accordance with the research.

The data in this study were obtained through observation, interview and documentation methods. PT Media Pressindo was the subject of the study, and data were collected directly from participants.

4 Research Results and Discussion

4.1. Research Results

PT Media Pressindo used to use two different e-Bupot applications for managing PPh Article 23 until now the company continues to follow the application from the Directorate General of Taxes. Employees over 45 years old are dominant pioneer employees so that the organizational culture tends to feel comfortable with the old work pattern and is in a transition period towards accrual basis. Compliance with PPh Article 23 experienced adjustment problems due to repeated system changes. Management did not provide sufficient training to motivate employees in dealing with new technology so that employees experienced difficulties.

In the e-Bupot application update, PPh Article 23/26 has been available and has undergone several changes since it was first launched by the Directorate General of Taxes (DGT). This made PT Media Pressindo experience obstacles in the latest e-Bupot update, the obstacles experienced were several features that were very different from before. Here are some of the updated versions and features: Version 1.5 and Unification e-Bupot.

PT Media Pressindo faces various challenges in implementing Income Tax (PPh) Article 23, which covers various aspects ranging from tax deductions and reporting, administrative burdens, impacts on cash flow, and the level of company compliance to ever-changing regulatory changes, which require companies to adapt to remain in accordance with the standards set by the tax authorities.

Tabel 1. Calculation based on
PT Media Pressindo

Number	Name	Tax Period	NPWP	Rate	Tax Base	PPh 23 Withheld	Date of Withholding of PPh Article 23	Date of Payment of PPh Article 23	Date of Reporting of PPh Article 23
1	Agus Wahyudi	March 2024	Have	15%	Rp 1.854.400	Rp 278.160	30/03/2024	05/04/2024	18/04/2024
2	Handri Raharjo	February 2024	-	15%	Rp 170.000	Rp 25.500	10/02/2024	-	-
3	Zahma Lika	February 2024	-	15%	Rp 136.000	Rp 20.400	10/02/2024	-	-
4	Mukhlis Khoiril Anwar	June 2024	Have	15%	Rp 155.000	Rp 23.250	30/06/2024	06/07/2024	12/07/2024
5	Syaefurrahman	July 2024	-	15%	Rp 350.000	Rp 285.600	10/07/2024	-	-
6	Tamamu Rony Pratama	August 2024	Have	15%	Rp 3.307.500	Rp 496.125	28/08/2024	10/09/2024	17/09/2024
7	Suryadi	August 2024	Have	15%	Rp 336.000	Rp 50.400	29/08/2024	10/09/2024	17/09/2024
8	Idrus Perkasa Putra	October 2024	Have	15%	Rp 7.409.600	Rp 1.111.440	30/10/2024	10/11/2024	19/11/2024

Source: PT Media Pressindo 2024

Based on the table above shows the application of income tax article 23 on royalties of publishing companies at PT Media Pressindo. In table 4.1 numbers 2,3 and 5 above show the deduction of income tax rate article 23 in the form of royalties imposed at 15%, even though it

does not have a NPWP (Taxpayer Identification Number) it is equalized by PT Media Pressindo using the rate that has a NPWP. The method of withholding Article 23 Income Tax is done by calculating the $DPP \times \text{tax rate}$. PT Media Pressindo applies the Article 23 Income Tax royalty rate charged at the same rate for those who have a NPWP and those who do not have a NPWP. However, for parties who do not have a NPWP, the company does not report to the Tax Service Office (KPP), so that the transaction is only recorded in the company's internal tax report.

In accordance with table 4.1 numbers 2, 3 and 5 above, showing the absence of an Article 23 Income Tax reporting date indicates that the company does not make tax payments and reports to the Tax Service Office (KPP). The discrepancy in the rate deduction caused PT Media Pressindo to make an error in withholding taxes that did not comply with applicable legal regulations.

4.2. Discussions

Mechanism for Withholding Article 23 Income Tax on Publishing Company Royalties at PT Media Pressindo

The copyright holder submits a letter of offer to publish a book, which is then followed by the creation of a Work Contract. The contract contains details about the book to be published, the price, and all the terms agreed upon by both parties. The partner or vendor sends an invoice to PT Media Pressindo along with the accompanying contract documents after the work is completed and published as a book. The invoice files submitted to PT Media Pressindo will be forwarded to the Finance Manager to be verified and checked for accuracy and completeness, including the existence of tax invoices and the documents containing tax elements. Then identify the object of income tax, PT Media Pressindo is required to deduct tax on partner income according to the applicable rate if the invoice is included in the scope of Income Tax Article 23. Next, the billing file will be processed using the 204 receipt model, which also uses the 2T receipt model to calculate tax deductions. The internal cash control system includes the 204 and 2T receipt models, which are issued in triplicate.

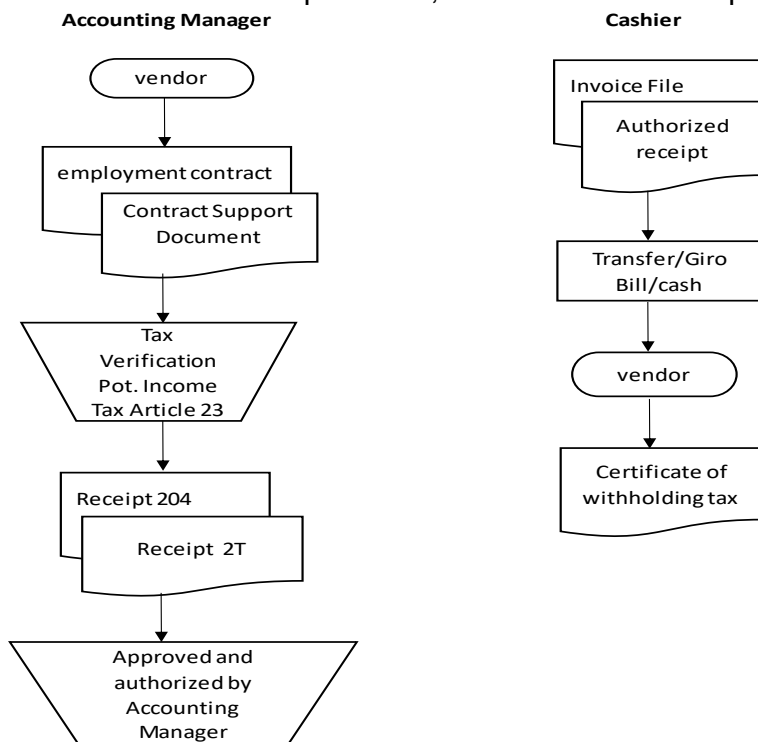


Figure 1 Income Tax Article 23 Withholding Mechanism

Mechanism for Depositing Article 23 Income Tax on Publishing Company Royalties at PT Media Pressindo

PT Media Pressindo shall deposit the withholding of Article 23 Income Tax to the state treasury through a bank no later than the 10th of the following month after the tax is owed. The Accounting Manager has an operational book as a control tool for accounts in bank records at the perception bank. In addition, the Accounting Manager also separates VAT, Income Tax, and transactions, including Income Tax Article 23.

The cashier will pay the tax owed to the state treasury after ensuring the amount requested is correct. This payment can be made in cash to the bank or via bank transfer, by attaching the Tax Payment Letter (SSP) so that it can be verified by the bank where the tax is placed. Rewriting without losing its meaning. Get proof of payment transfer and the first and third sheets of the Tax Payment Letter (SSP) from the bank as proof of deposit.

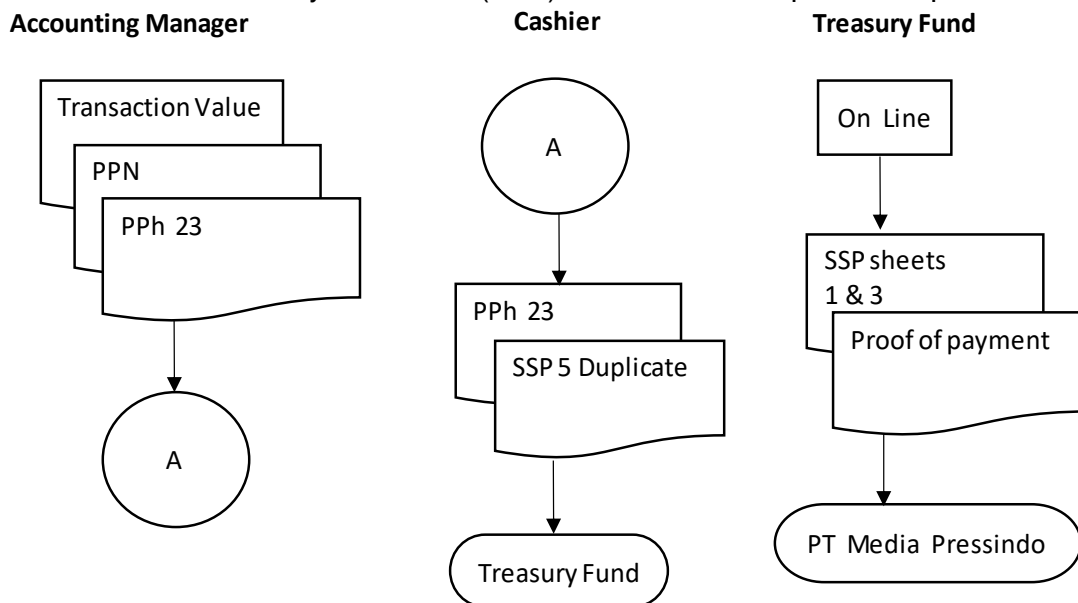


Figure 2 Income Tax Article 23
Depositing Mechanism

Reporting Mechanism for Article 23 Income Tax on Publishing Company Royalties at PT Media Pressindo

The Accounting Manager prepares a report that includes: a Periodic Tax Return report for Article 23/26 Income Tax, a list of Article 23 Income Tax Withholding Evidence, a second sheet of Article 23 Income Tax Withholding Evidence, proof of transfer or payment transactions, and a third sheet of the Tax Payment Slip (SSP). Report to the Tax Service Office and obtain proof that the letter has been received.

Considering the mechanism of payment and reporting of Income Tax Article 23 of PT Media Pressindo, it can be concluded that the company has fulfilled its responsibilities accurately and followed the applicable tax provisions. However, the company has not acted in accordance with the regulations on withholding income tax article 23.

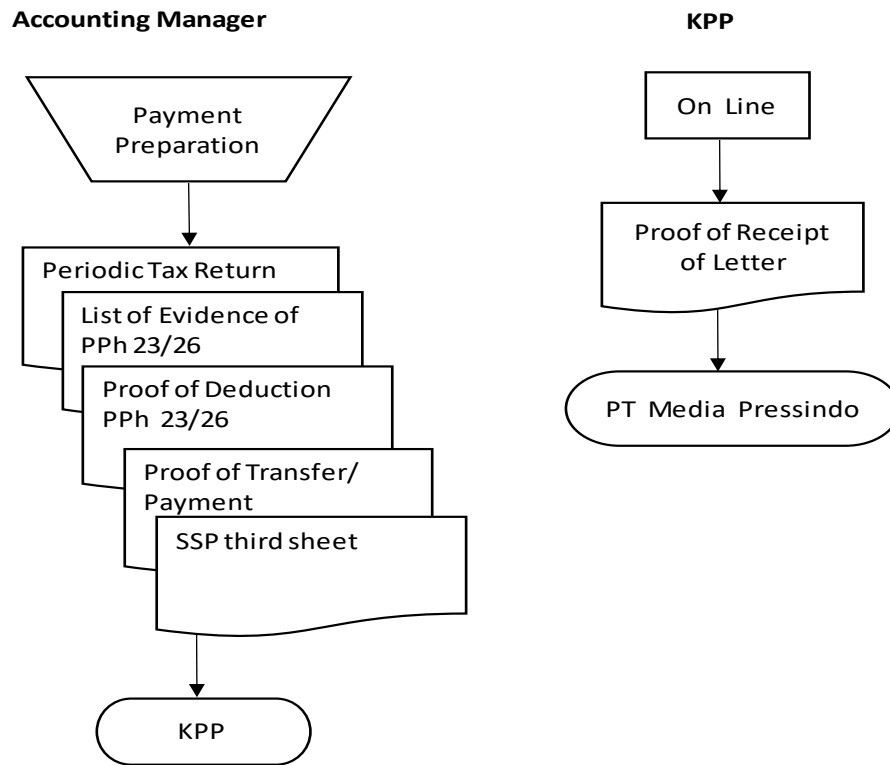


Figure 3 Income Tax Article 23 Reporting Mechanism

Calculation of Income Tax Article 23 on Publishing Company Royalties According to Law No. 36 of 2008

Tabel 2. Calculation based on Law No. 36 of 2008

Number	Name	Tax Period	NPWP	Rate	Tax Base	PPh 23 Withheld	Date of Withholding of PPh Article 23	Date of Payment of PPh Article 23	Date of Reporting of PPh Article 23
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3	Zahma Lika	February 2024	-	30%	Rp 136.000	Rp 40.800	10/02/2024	Before March 10th	Before March 20th
4	Mukhlis Khoiril Anwar	June 2024	Have	15%	Rp 155.000	Rp 23.250	30/06/2024	06/07/2024	12/07/2024
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Source: Processed Research Results Data (2024)

PT Media Pressindo is subject to Article 23 Income Tax on royalties. This provision is regulated in Law No. 36 of 2008 for taxpayers who do not have a Taxpayer Identification Number (NPWP). The Article 23 Income Tax rate for royalties is set at 15% of the gross amount for income recipients who have a NPWP. However, for income recipients without a NPWP, the withholding rate increases by 100%, to 30% of the gross amount.

Article 23 Income Tax deduction on the total value of taxable objects in table 4.2 numbers 2, 3 and 5 is subject to a rate of 30%, the data is a reference for research to process data based on Law No. 36 of 2008. PT Media Pressindo's error in imposing tax rates for taxpayers who do not have a NPWP and negligence in reporting it are problems in this study, PT Media Pressindo should have deducted Article 23 Income Tax in accordance with applicable provisions.

Third parties in making deposits and reporting Article 23 Income Tax with or without a NPWP have obligations in tax reporting and always know information about the latest regulations. In accordance with the table above, Article 23 Income Tax must be deposited no later than the 10th of the following month after the deduction, and PPh must be reported through the Periodic Tax Return no later than the 20th of the following month.

5 Conclusions

Large companies are better prepared to implement Article 23 Income Tax compared to small companies because they are supported by a better and more structured accounting system. With a more sophisticated system, large companies are able to manage tax recording and reporting more accurately and minimize the risk of errors in calculation and reporting. In addition, employees in large organizations are usually more knowledgeable about tax aspects, so they are able to adapt to applicable regulations more quickly. On the other hand, small companies often face challenges in terms of limited systems and tax experts, which can hinder compliance with tax regulations, including Article 23 Income Tax. Therefore, the company's readiness to implement Article 23 Income Tax is highly dependent on the quality of the accounting system and the resources it has.

Lack of socialization and training for PT Media Pressindo's financial staff, it is very necessary to improve efficiency in tax management. With a better understanding of tax regulations, reporting procedures, and the use of available tax applications, financial staff can work more effectively and reduce the risk of errors in tax administration. In addition, ongoing training helps staff stay abreast of changes in tax policies that can affect the company's calculations and obligations. Thus, investment in education and training for financial staff not only improves tax compliance, but also optimizes the tax management process more efficiently and accurately.

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