

Analysis Of the Calculation, Recording, Depositing and Reporting Of E-Billing of Income Tax Article 22 On the Procurement of Goods at The Immigration Office Class II TPI Sumbawa Besar In 2021

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Abstract— *This study is about Calculation Analysis, Recording of Deposit Time and Reporting of Article 22 Income Tax E-Billing on Procurement of Goods at the Class II Immigration Office of TPI Sumbawa Besar in 2021. The purpose of this study is to find out how the procedure for calculating and recording Income Tax (PPh) Article 22 on the multiplication of goods carried out by the Immigration Office Class II TPI Sumbawa Besar Year 2021, and to find out how the timeliness of deposit and reporting is. The method used is descriptive qualitative. The results showed that the calculation of income tax article 22 on the purchase of goods made by the Immigration Office Class II TPI Sumbawa has been carried out properly. And collect income tax article 22 at a rate of 1.5% with the provision of goods spending above 2,000,000. The timeliness of depositing and reporting of Article 22 PPh e-billing on the procurement of goods at the Class II Immigration office of TPI Sumbawa Besar shows that the Class II Immigration office of TPI Sumbawa Besar still has delays both in terms of depositing and reporting.*

Indexed Terms— *PPh 22, Calculation, Recording, Deposit, Reporting and e-billing System.*

I. INTRODUCTION

Income Tax Article 22 on the procurement of goods is one type of tax that must be collected by third parties on transactions to purchase goods from foreign parties. This provision aims to optimize state revenue and improve tax compliance (Resmi, 2019). In the context of its implementation, the process of calculating, recording, depositing, and reporting taxes is very

important to learn, especially if using an e-billing system. Income Tax Article 22 (PPh Article 22) is a tax imposed on the delivery of goods made by Taxable Entrepreneurs (PKP) classified as Corporate Taxpayers with certain conditions. Income Tax Article 22 is also imposed on the import of goods by government treasury, BUMN, and BUMD. Income Tax Article 22 imposed on the delivery of goods is collected by the seller or collector of Income Tax Article 22. The seller or collector of Income Tax Article 22 is obliged to deposit the Income Tax Article 22 that has been collected into the state treasury no later than 10 (ten) working days after the end of the month of delivery of goods (Mardiasmo, 2019).

According to Cahyono (2022), in recent years, the development of information technology has had a positive impact on the taxation process through the use of e-billing. E-billing is an electronic system that allows the process of calculating, recording, depositing, and reporting taxes to be more efficient and accurate. The use of e-billing has been implemented in several government and private agencies to facilitate the taxation process. However, the implementation of e-billing at the Immigration Office Class II TPI Sumbawa Besar may still face some challenges. An in-depth analysis is needed to evaluate the performance of e-billing in the calculation of Article 22 income tax on the procurement of goods. This research will help identify problems that may arise during the process of calculating, recording, depositing time, and reporting taxes using e-billing at the Immigration Office of Class II TPI Sumbawa Besar in 2021.

Through e-billing, the Class II TPI Sumbawa Besar Immigration Office can utilize information technology to better manage and process Article 22 income tax on the procurement of goods. E-billing provides a platform that can integrate procurement transaction data electronically, thereby reducing the potential for human error in recording and calculating taxes. With a more automated and computerized process, the potential for information loss and data errors can also be minimized.

According to Cahyono (2023), although e-billing offers many benefits, its implementation at the Sumbawa Besar Class II TPI Immigration Office may face some challenges. One of the challenges that may be faced is the understanding and adaptation of employees to this new system. The implementation of e-billing requires adequate technical skills and understanding from all employees involved in the taxation process. Training and socialization on the use of e-billing is important so that all employees can operate this system properly. Another challenge is in terms of data integration and information security. In an environment that relies on information technology, it is important to ensure that tax transaction data is secure and protected from unauthorized access (Rizqi, 2023). The Class II TPI Sumbawa Besar Immigration Office needs to have a reliable security system and data backup mechanism to prevent data loss and unwanted system disruptions.

According to Taroreh (2021), to overcome these challenges, an in-depth analysis of the performance of e-billing in the calculation, recording, depositing time, and reporting of Article 22 income tax on the procurement of goods at the Class II TPI Sumbawa Besar Immigration Office in 2021 is needed. This research aims to identify potential problems that may arise during the e-billing implementation process and offer appropriate solutions to improve the effectiveness and efficiency of the taxation process. By conducting a thorough analysis of e-billing performance, it is hoped that this research can provide valuable recommendations for the Class II TPI Sumbawa Besar Immigration Office to improve efficiency and accuracy in the process of calculating, recording, depositing time, and reporting taxes.

The Immigration Office of Class II TPI Sumbawa Besar, as one of the government agencies that has the authority to monitor and manage the entry of goods from abroad, must ensure efficiency and accuracy in the calculation and reporting of income tax Article 22. There are several problems that can be identified related to this process, including data completeness, correct deposit time, and ease of tax reporting. The purpose of this study is to collect data and information related to the effectiveness and efficiency of using e-billing in the taxation process at the Class II TPI Sumbawa Besar Immigration Office in 2021. In addition, this research will analyze the obstacles faced during the implementation process and provide recommendations for improvements needed to make the process of calculating, recording, depositing time, and reporting taxes better in the future.

It is expected that the results of this research can contribute knowledge to the Class II TPI Sumbawa Besar Immigration Office in improving the effectiveness and efficiency of the process of calculating, recording, depositing, and reporting Income Tax Article 22 on the procurement of goods. In addition, this research is also expected to provide input for other government agencies that plan to adopt an e-billing system in the taxation process. Immigration Office Class II TPI Sumbawa Besar is one of the government agencies in Sumbawa City, which is designated as an obligatory collector of Income Tax Article 22. Purchases of goods made in the form of office household equipment, security guard uniforms, official vehicles, goods in building stores and direct purchases of food (rice, ready-to-eat snacks in cash to restaurants). It is important for the treasurer to make deductions, deposits and reporting in accordance with applicable regulations.

Based on the description above, the authors are interested in conducting research with the title "Analysis of Calculation, Recording, Depositing Time and Reporting E-Billing of Income Tax Article 22 on the procurement of goods at the Immigration Office class II TPI Sumbawa Besar. According to Sartono (2021) tax is a mandatory contribution to the state owed by individuals or entities that are compelling based on law, with no direct reward and used for state purposes for the greatest prosperity of the people. Law of the Republic of Indonesia No. 28 of 2007

concerning general provisions and taxation procedures, taxes are mandatory contributions to the state owed by individuals or entities that are compelling based on the law, with no direct reward and are used for state purposes for the greatest prosperity of the people.

II. RESEARCH METHOD

This research uses a qualitative method approach. Qualitative research aims to understand the phenomena experienced by research subjects, such as behavior, perceptions, motivations, actions, and other things in depth and thoroughly. This approach emphasizes the description and interpretation of data collected through the use of words and language, thus allowing researchers to understand the natural context of a situation more deeply. Research on the analysis of the calculation, recording, depositing time, and reporting of e-billing of Article 22 income tax on the procurement of goods at the Class II TPI Sumbawa Besar Immigration Office in 2021, the qualitative method was chosen because it provides flexibility in exploring a more comprehensive understanding of the taxation process involving e-billing. With this approach, researchers can collect in-depth data through interviews, observation, and document analysis to obtain rich and detailed information about the implementation of e-billing at the Immigration Office.

In qualitative research, researchers will interact directly with related parties in the taxation process using e-billing. Interviews with employees and management at Class II TPI Sumbawa Besar Immigration Office will be conducted to get their views on the effectiveness and efficiency of e-billing, as well as identify challenges and obstacles faced during the taxation process. Observation will also be conducted to see firsthand how e-billing is implemented and how the process takes place. In addition, document analysis will also be an important part of the qualitative method in this research. Data and information from documents related to taxation, financial statements, and previous e-billing implementations will be carefully analyzed to strengthen the findings from interviews and observations. With a qualitative method approach, this research is expected to produce in-depth and useful

information for the benefit of the government, related agencies, and the community in an effort to improve efficiency and accuracy in the process of calculating, recording, depositing, and reporting Article 22 income tax on the procurement of goods using e-billing.

III. RESULTS AND DISCUSSION

Calculation and recording of income tax article 22 on the purchase of goods at the Immigration Service class II TPI Sumbawa Besar, purchase of goods that are subject to income tax article 22:

1. Office stationery, security guard uniforms, official vehicles, goods in building stores, and other goods shopping.
2. Direct purchase of food (rice / ready-to-eat snacks in cash to food stalls or restaurants.

Table1. Recapitulation of purchase of goods at Immigration Office Class II TPI Sumbawa Besar in 2021

Purchase Date	Description	Price Purchase (Rp)
06-02-2021	Shopping for office supplies in the form of stamps	190.000
08-02-2021	Shopping for office consumption supplies in the form of 50 pieces (10,000) and 50 pieces (6,000)	800.000
10-02-2021	Shopping for supplies in the form of office household appliances in accordance with letter No.W21.IMI.IMI.2.P L.02.04-0221.	19.307.500
11-02-2021	Expenditures for office building maintenance items such as cokes, spotlights, and plastic faucets.	133.000
15-02-2021	Shopping for building maintenance items in the form of 50 meters	326.000

	of milliard metallic hose	
09-03-2021	Expenditures for office supplies in the form of internet subscriptions.	1.311.500
29-03-2021	Shopping for supplies in the form of 6000 x 25 stamps and 10,000 x 50 stamps	650.000
29-03-2021	Shopping for supplies in the form of 10,000 stamps as many as 50 pieces and 3000 stamps as many as 25 pieces	650.000
24-06-2021	Shopping for goods for the inauguration of officials in the form of rice boxes as many as 40 boxes	1.400.000
28-06-2021	Goods Expenditure in the form of office stationery (ATK)	21.736.000
27-07-2021	Shopping for supplies in the form of stamps 10,000 x 20 pieces	200.000

Source: Immigration Office Class II TPI Sumbawa Besar 2022

Recapitulation of "Income Tax Article 22" on goods expenditure of Immigration Office Class II TPI Sumbawa Besar in 2021.

Table 2. Recapitulation of Income Tax Article 22

Purchase Date	Description	Purchase Price	VAT (Rp)	Income Tax 22 (Rp)
10-02-2021	Shopping for supplies in the form of office household appliances in accordance with letter No.W21.IMI	19.307.500	1.755.227	263.284

	.IMI.2.PL.02 .04-0221.			
28-06-2021	Goods Expenditure in the form of office stationery (ATK)	21.736.000	1.976.000	296.400

Source: Immigration Office Class II TPI Sumbawa Besar 2022

Table 3. Calculation Difference

Date	Immigration Service class II TPI Sumbawa Besar		PMK Number 34/PMK.010/2017		Difference
	VAT	Income Tax	VAT	Income Tax	-
10-02-2021	1.755.227	263.284	1.755.227	263.284	-
28-06-2021	1.976.000	296.400	1.976.000	296.400	-

Source: Processed Data, 2022

One of the ways to calculate the calculation of income tax article 22 on transactions that have been collected by the expenditure treasurer and its recording is:

February 10, 2021:

Purchase Price = Rp19,307,500
 Tax base (DPP) = 100/110 X Rp19,307,500 = IDR 17,552,272
 VAT = 10% x Rp17,552,272 = Rp1,755,227
 Income Tax 22 = 1.5% x Rp17,552,272 = IDR263,284

June 28, 2021:

Purchase Price = Rp21,736,000
 DPP = 100/110 X Rp21,736,000 = IDR 19,760,000
 VAT = 10% x Rp19,760,000 = Rp1,976,000
 Income tax 22 = 1.5% x Rp19,760,000 = Rp296,400

Recording of income tax article 22:

February 10, 2021:
 Purchase Rp19,307,500

VAT payable	Rp1,755,227
Article 22 PPh debt	Rp 263,284
Cash/Bank	Rp17,288,989
June 28, 2021:	
Purchase	Rp21,736,000
VAT payable	Rp 1,976,000
Article 22 PPh debt	Rp 296,400
Cash/Bank	Rp19,463,600

Based on the data that has been obtained at the research location, the results show that the collection of Income Tax Article 22 on goods expenditure by the Immigration Office class II TPI Sumbawa Besar has been carried out properly.

Deposit of Income Tax Article 22 on the purchase of goods at the Immigration Office Class II TPI Sumbawa Besar. Immigration Office class II TPI Sumbawa Besar in addition to calculating Income Tax article 22 also has the obligation to make deposits to the state treasury through the Post office or Bank perception determined by the Minister of Finance.

Table 4. Recapitulation of Article 22 income tax payments for purchasing goods at the Class II TPI Sumbawa Besar Immigration Office in 2021.

Transaction Date	Date of Deposit	VAT (Rp)	Income Tax (IDR)
10-02-2021	13-04-2021	1.755.227	263.284
28-06-2021	17-12-2021	1.976.000	296.400

Source: Immigration Office Class II TPI Sumbawa Besar 2022

recording of article 22 deposits:

February 10, 2021:

VAT payable	Rp1,755,227
PPh 22 debt	Rp 263,284
Cash/Bank	Rp2,018,511

June 28, 2021:

VAT payable	Rp1,755,227
PPh 22 debt	Rp 263,284
Cash/Bank	Rp2.018.511

The suitability of depositing Income Tax Article 22 on goods expenditure at the Immigration Office class II TPI Sumbawa Besar.

Table 5. The suitability of depositing Income Tax Article 22

Transaction Date	Date of Deposit	Deposit deadline	On time / Not on time
10-02-2021	13-04-2021	17-02-2021	Not on time
28-06-2021	17-12-2021	05-07-2021	Not on time

Source: Processed Data, 2022

Based on the data obtained at the research location, the results show that the deposit of Income Tax Article 22 made by the Immigration Office Class II TPI Sumbawa Besar is still late and not in accordance with applicable regulations.

In making tax deposits, there are several obstacles that result in delays in making deposits, namely network disruptions or online billing site access disrupted or errors when recording taxes and also the lack of human resources in managing tax reports. For delays in tax deposits, the Immigration Office has never received sanctions but only received a warning.

Reporting of Income Tax Pasa 22 on the purchase of goods at the Immigration Office Class II TPI Sumbawa Besar. For filling out the periodic notification letter (SPT), the Immigration Service class II TPI Sumbawa Besar no longer uses the manual notification letter (SPT) but already uses the e-SPT electronic notification letter.

Table 6. Compliance with the reporting date and deadline for reporting income tax article 22 at the Immigration Office Class II TPI Sumbawa Besar

Transaction Date	Date of Deposit	Deposit deadline	On time / Not on time
10-02-2021	01-04-2021	20-03-2021	Not on time
28-06-2021	01-12-2021	20-07-2021	Not on time

Source: Immigration Office Class II TPI Sumbawa Besar 2022

Based on the data obtained from the Immigration Office of Class II TPI Sumbawa Besar, the results show that Income Tax Reporting 22 carried out by the Immigration Office of Class II TPI Sumbawa Besar is

still late or not on time in accordance with applicable regulations.

Reporting of "income tax article 22" on goods expenditure at "Immigration Office Class II TPI Sumbawa Besar" there were delays on February 10 and June 28, 2021. This reporting delay is the same as depositing caused by network disruptions or online billing sites that are disrupted or error and lack of human resources in managing tax reports. From this delay, the Sumbawa Besar Class II TPI Immigration Office has never been sanctioned but only received a warning.

CONCLUSION

Based on the data and discussion that has been carried out, the conclusions that can be drawn are as follows:

1. The calculation of Income Tax Article 22 on goods expenditure carried out by the Immigration Office Class II TPI Sumbawa Besar on February 10, 2021 and June 28, 2021 has been carried out properly in accordance with applicable regulations.
2. The payment of income tax article 22 on the procurement of goods is still delayed and is not in accordance with applicable regulations. This delay is caused by network disturbances or online billing sites being disrupted or errors and a lack of human resources in managing tax reports.
3. Reporting of Income Tax Article 22 on the procurement of goods is still delayed and is not in accordance with applicable regulations. This delay is caused by network disturbances or online billing sites being disrupted or errors and a lack of human resources in managing tax reports.

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