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Implementation of Taxation in Village Fund Management in Sampulungan Village, North Galesong District, Takalar Regency

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Abstract

The purpose of this study is to find out the implementation of taxation in managing village funds in Sampulungan village North Galesong district Takalar regency. The data used in this study is in the form of data sourced from the Sampulungan Village Government, namely the general treasury book. The data analysis technique used is a qualitative technique using data collection methods, data reduction, presentation of data and conclusions. The results of the research and discussion of the implementation of taxation in managing village funds in Sampulungan Village North Galesong District Takalar Regency, the researchers can draw conclusions that the implementation of this taxation shows that tax calculations in Sampulungan Village are in accordance with the provisions of the tax law. However, the village treasurer made delays in depositing and reporting VAT, Article 22 Income Tax and Article 23 Income Tax which were not in accordance with the tax law, due to delays in depositing and reporting taxes the village treasurer was subject to a fine. The village treasurer does not pay a fine for the delay so that he can be subject to sanctions in accordance with PMK of the Republic of Indonesia number 64/PMK.05/2013 article 17.

1. Introduction

A village is a legal community unit that has territorial boundaries with the authority to regulate and manage government affairs, the interests of local communities based on community initiatives, origin rights and/or traditional rights (Permendagri No. 113 of 2014). A village in the conventional sense is a type of small community that can be found anywhere in the world and especially in the agricultural sector. This is described as a global phenomenon that occurs in all regions of the world (Indrizal, 2006). The progress of a country is determined by the progress of villages, because there is no developed country without developed provinces, no developed province without developed districts and cities, no developed districts and cities without the progress of villages or sub-districts, so it can be said that the foundation the progress of a nation is the progress of the village (Soleh and Rochmansjah, 2015).

Villages have several sources of income, including original village income, profit sharing from district/city regional taxes and levies, a share of central and regional financial balance funds handed over by districts/cities, as well as non-binding grants and donations from third parties (UU No. 6 of 2014). This source of village income as a whole is used to fund all authorities that are the responsibility of the village. These funds are provided to fund the implementation of village authority which includes governance, development, community empowerment and society. In this case, village income sourced from the APBN is also used to carry out the authorities as mentioned above.

Village funds refer to funds sourced from the APBN which are transferred to villages by the central government through the district/city APBD. Village fund management must be carried out seriously, taking into account all applicable laws and regulations in an effective, efficient, appropriate, transparent and non-discriminatory manner, and remaining committed to upholding the needs of local communities (PP No. 60 of 2014) . As is known, villages are given the opportunity to develop and direct their authority according to their needs and priorities. This means that village funds will be used to overcome all existing problems according to needs and priorities. Independent villages will be created and will ultimately achieve maximum

development in Indonesia with good village financial management (Sujarweni, 2015).

Based on provisions in statutory regulations, the village head, village treasurer and other village officials are considered technical experts who have the final decision on the distribution of village funds. In managing village finances, the village treasurer is in charge of administrative affairs. Therefore, the village head must supervise the village treasurer in carrying out village financial administration. Before the relevant budget year starts and based on the village head's statement, the appointment of the village treasurer must be completed. The treasurer is a village official appointed by the village head to receive, store, administer and spend village funds in accordance with the Village APBDes (Hamzah, 2015).

The Village Treasurer is a village secretariat employee who carries out financial administration matters to manage village finances. The village treasurer is part of the village financial management technical management group (PTPKD). PTPKD is a village apparatus unit that assists the village head in carrying out village financial management. The Village Treasurer is held by the financial officer. The village treasurer must complete all receipts and expenditures by recording and closing the books completely at the end of each month in an orderly manner. The village treasurer must make an accountability report to account for finances. The accountability report in question is submitted every month to the village head no later than the 10th of the following month.

Understanding taxes must be emphasized more considering the many economic transactions involving the use of village funds that occur in every village area. Every economic transaction will always be related to taxes, whether carried out by business actors or government institutions that receive funds from the APBN/APBD. In addition, because some of the funds come from the city/province, the taxation aspect must be clearly understood by each village. Every purchase of goods and services from rural areas will definitely increase the number of taxpayers and the tax revenues that must be paid to the state.

As is known, the party who carries out treasury and tax collection functions in the APBN/APBD is the treasurer. Likewise at the village level, the Village Treasurer is a group that carries out budget expenditures financed by the APBN/APBD and has responsibility for monitoring, recording and reporting taxes on transactions that occur in the village. Village officials have the authority to manage state revenues in accordance with the standards set by tax law. The tax potential in relation to the allocation of village funds is very diverse, depending on the type of transaction that is the object of tax, as well as transactions for the procurement of goods/services that can be taxed (www.pajak.go.id).

In general, it can be said that many villages are still carrying out construction work using a self-management system. As a result, sometimes there are purchases of materials that are not taxable goods, while payment for labor is made using daily or piece rates. This will make it difficult for the village treasurer to identify whether a type of object is a tax object or not in handling the tax owed. Apart from that, there are still many village treasurers who are sometimes confused in determining the type of tax, tax object, and taxpayer in certain transactions. This has the potential to cause village treasurers to make mistakes in determining the taxes that should be collected or withheld, which will have a negative impact on state revenues.

In connection with the explanations above, it is very important for village treasurers and village officials to have an understanding of the taxation aspects of village funds in transactions. This is done to prevent errors in collecting, withholding, depositing and reporting in tax aspects that use village funds. With in-depth knowledge about taxation in the use of village funds, it is hoped that it can help to increase tax revenue. Therefore, it is recommended for village officials in general

and village treasurers in particular to better understand tax aspects related to the use of village funds.

Based on the background explained above, the author is interested in carrying out research with the title "Implementation of Taxation in Village Fund Management in Sampulungan Village, North Galesong District, Takalar Regency".

2. LITERATURE REVIEW

2.1 Definition of Tax

Taxes are contributions paid by the people to the state which are included in the state treasury which are carried out based on law and their implementation can be enforced without any remuneration. These contributions are used by the state to make payments for public interests (Mardiasmo, 2016:3). This element provides an understanding that people are required to pay taxes voluntarily and with full awareness as good citizens. Tax revenue is a source of revenue that can be obtained continuously and can be developed optimally according to government needs and community conditions.

According to Prof. Dr. Rochmat Soemitro, SH, in the 2013 Revised Edition of the book Taxation (2013:1) explains that taxes are people's contributions to the State treasury based on law (which can be enforced) without receiving services arising (contra-performance) which can be directly demonstrated and used to pay expenses. general.

According to Law on General Provisions and Tax Procedures No. 16 of 2009 Article 1 Paragraph 1 Tax is a taxpayer's contribution to the State that is owed by an individual or entity that is coercive based on law without receiving direct compensation and is used for State needs for the greatest prosperity of the people.

2.2 Tax Function

According to Mulyo Agung in the book Indonesian Taxation (2014:34) taxes have two functions, namely:

a. Revenue Function (Budgetair)
   Taxes function as a source of funds used to finance government expenditure. Example: taxes are used for routine financing such as goods purchases, employee expenses, maintenance, and others.
b. Regulating Function (Regularend)
   Taxes function as a tool used to regulate or implement government policies in the social and economic fields. An example is the imposition of high tax rates on alcoholic beverages to prevent excessive consumption.

2.3 Taxation Aspects of Village Finance

a. Village Financial Management

Village financial management includes activities: activity planning, implementation, administration, reporting and accountability of village finances. Village financial management is carried out in an orderly manner, in compliance with statutory regulations, transparent, accountable, participatory, and carried out by paying attention to the general principles of good and responsible governance. Village financial management is carried out from January 1 to the last day of December in a fiscal year.

From the expenditure side, village expenditure determined in the Village APBDes is used with the following conditions:

1) A minimum of 70% (seventy percent) of the total village budget is used to fund the administration of village government, implementation of village development, development of village community and empowerment of village communities; And
2) A maximum of 30% (thirty percent) of the total village budget is used for:
   a) Fixed income and allowances for village heads and village officials;
   b) Village government operations;
   c) BPD benefits and operations; And
   d) RT and RW incentives

2.4 Tax Obligations of the Village Treasurer

Article 1 Paragraph 2 of the KUP Law

regulates that individuals or entities are taxpayers, which includes paying taxes, withholding and collecting taxes, as well as enjoying tax rights and obligations in accordance with the provisions of the tax law. Below is the tax deduction and collection system:

a. Register to get a NPWP
b. Withholding and/or collection of Village Treasurer Tax at the time of payment in connection with expenditure, if the expenditure on goods meets the requirements for Article 22 PPh collection and VAT collection, must be collected in accordance with Article 22 PPh and VAT collection
c. Deposit taxes withheld and/or collected
d. Report taxes withheld and/or collected

2.5 Village Treasurer as Value Added Tax Collector

a. Appointment of Village Treasurer as Value Added Tax Collector

Article 31 of Permendagri 113 of 2014 regulates that the village treasurer as the person who is obliged to collect income tax and other taxes is obliged to deposit all deductions and taxes he collects into a cash account in accordance with statutory regulations. Provisions relating to the collection of Value Added Tax are regulated in Article 16A(1) of the 1984 Value Added Tax Law which regulates taxes payable on the delivery of Taxable Goods (BKP) and/or Taxable Services (JKP) to the VAT Payment Collector. collected, deposited and reported by the VAT collector.

b. Value Added Tax Collection Object

Article 2(2) KMK 563 of 2003 stipulates that VAT collectors who pay on behalf of government partner PKPs for the delivery of BKP and/or JKP by government partner PKPs are obliged to collect, deposit and report the amount of VAT and PPnBM owed. In the event that the person who hands over the BKP and/or JKP to the Treasurer is not a PKP, the Treasurer is not obliged to collect VAT.

To clarify the objects that must be collected by the village treasurer, below we will discuss further regarding Taxable Goods, Taxable Services, Taxable Entrepreneurs and deliveries that are payable VAT.

1) Taxable Goods (BKP)

Article 1 points 2 and 3 of the 1984 Value Added Tax Law explains the meaning of goods and taxable goods (BKP). Goods are defined as tangible goods, which according to their nature or law can be movable or immovable, and intangible goods. Taxable goods are goods that are subject to tax under the law.

2) Taxable Services (JKP)

Articles 1(5) and 6(6) of the 1984 Value Added Tax Law define the meaning of Taxable Services and Services (JKP). Services are any service activities based on agreements or legal acts that result in the availability of goods, facilities, conveniences or rights, including the provision of services for the production of goods by providing materials and instructions in response to orders or requests from customers. Taxable services refer to services that are taxed according to law.

3) Taxable Entrepreneurs (PKP)

Article 1 numbers 14 and 15 of the 1984 Value Added Tax Law explains the meaning of entrepreneurs and taxable entrepreneurs (PKP). Entrepreneurs are those who produce goods, import goods, export goods, carry out trading businesses, utilize intangible goods from outside the customs area, carry out service businesses including export services, or use goods from outside the customs area in carrying out their business. Activities or service work for individuals or entities in any form. Taxable Entrepreneurs are entrepreneurs who provide Taxable Goods and/or Taxable Services which are subject to tax according to law.

4) Delivery of VAT payable

The Value Added Tax Law Article 4 (1) letters a and c of 1984 regulates that entrepreneurs deliver taxable goods within the customs area to collect value added tax,

and entrepreneurs provide taxable services within the customs area to collect value added tax . tax. The instructions stipulate that the delivery of taxable goods or services must meet the following requirements:

- The goods or services delivered are BKP/JKP
- Delivery is carried out in the customs area
- The delivery is carried out in the context of business or work activities

5) Delivery of goods for free facilities and VAT exemption

Regarding the duties of the Village Treasurer, the types of facility applications that are granted VAT exemption include Government Regulation no. 81 of 2015 concerning submission of certain strategic BKP as follows:

a) Goods arising from trading activities in the maritime and fisheries sector, including fishing and cultivation, as specified in the Attachment to Government Regulations
b) Untanned raw hides and skins
c) Standards and/or details of livestock are regulated by the Minister of Finance after receiving consideration from the Minister of Governmental Affairs for Agriculture
d) Seeds and/or seeds from agricultural, plantation, forestry, livestock or fishery products
e) Animal feed does not include pet food
f) Fish feed
g) Feed ingredients used in making animal and fish feed, excluding feed additives, standards and/or details of feed ingredients are determined by regulations of the Minister of Finance, Maritime Affairs and Fisheries after receiving consideration from the Minister for Maritime Affairs and Fisheries Government Affairs and the minister in charge of government affairs agriculture.

6) VAT Imposition Mechanism

The mechanism for implementing VAT can be described as follows:

a) When you buy/obtain BKP/JKP, VAT is charged by the seller's PKP. For buyers, the VAT collected by the seller's PKP is an advance payment called input tax. The buyer has the right to receive a collection certificate in the form of a tax invoice.
b) In the event that BKP/JKP is sold/transferred to a third party, VAT is payable. For sellers, sales tax is sales tax. As proof of VAT collection, the seller's PKP must issue a Tax Invoice.
c) If during the tax period (the period corresponding to the calendar month) the amount of sales tax is higher than the amount of input tax, the difference must be remitted to the state treasury.
d) If the tax paid in one accounting period is less than the amount of input tax, the difference can be refunded (credited) or credited in the next tax period.
e) VAT calculations are reported for each tax period with a Periodic VAT Notification Letter (SPT Period VAT). VAT calculations are reported every tax period with a periodic VAT certificate (Period VAT SPT).

c. Calculation of the amount of Value Added Tax collected

As a tax collector, the village treasurer when making payments for the delivery of BKP and/or JKP by PKP Management partners, he is obliged to collect, submit and report VAT. The amount of VAT that must be paid and collected is calculated by multiplying the VAT rate by the Tax Imposition Base (DPP) of 11 percent, namely the sale or repurchase price and other values.

VAT Due = 11% x Selling Price or Replacement

The tax base (DPP) is needed to calculate the amount of VAT payable. DPP is the selling price, namely the value of money,

including all fees charged or requested by the seller for the delivery of taxable goods, excluding VAT calculated in accordance with the 1984 Value Added Tax Law and discounts stated in the tax invoice.

d. Uncollected payments

All payments made by the Village Treasurer for the delivery of BKP and/or JKP by PKP Partners and Pensioners must be collected with VAT. This value added tax is not collected if the state partner PKP provides goods or services that are exempt from tax in accordance with Article 4 (1) a–g KMK 563 of 2003.

e. Reporting Procedures

According to Article 15a of the 1984 VAT Law, the village treasurer must report the sales tax collected and paid to the tax office no later than the end of the month following the end of the tax period. VAT collection and reporting is reported through the Periodic VAT Notification Letter.

2.6 Village Treasurer as Income Tax Collector Article 22

a. Appointment of Village Treasurer as Collector of Income Tax Article 22

According to Article 22 Paragraph 1 letter a of the Income Tax Law, the minister of finance can assign the state treasurer to pay taxes related to the supply of goods. The basic idea is that the state treasurer can be appointed as a tax collector, including the state treasurer and other state institutions for payment of goods.

The village treasurer who is responsible for receiving, storing, depositing/payments, administering and receiving village income and disbursement of village income related to the implementation of the village budget can be appointed as another official with the same function. as mentioned above. The role of the Village Treasurer as being in charge of collecting Personal Income Tax (PPh) and other taxes is based on Article 31 of Permendagri 113 of 2014 which requires the Village Treasurer to collect Personal Income Tax (PPh) and other taxes and deposit all deductions and taxes collected into the state treasury. in accordance with the provisions of statutory regulations.

b. Income Tax Article 22 is levied in connection with payment for delivery of goods

In principle, PPh article 22 is levied in connection with payment for the delivery of the goods. Every payment made by the Village Treasurer to government partner taxpayers in connection with the purchase of goods must be collected in accordance with PPh article 22. Excluded from collection of PPh article 22 for government partner taxpayers as regulated in PMK 154 of 2010 stdtd16 of 2016.

c. Tariffs and methods for calculating Income Tax Article 22

According to Article 2 paragraph 1 letter b and paragraph 3 PMK 154 of 2010 stdtd PMK 16 of 2016, the amount of PPh article 22 charged by the village treasurer is 1.5% (one point five percent) of purchases excluding VAT.

Income Tax Article 22 = 1.5% x purchase value (excluding VAT)

d. Procedures for Collection and Deposit

Payment of tax deductions/collections is regulated in PMK 242 of 2014. The procedure for paying tax can be explained as follows:

1) Tax payments are made to the state treasury through counter/cashier services and/or services using other electronic systems, at the recipient's bank/recipient's office.
2) Tax payments are made through SSP or other administrative facilities similar to SSP, which can be proof of state revenue (BPN) to pay taxes through an electronic tax payment system or directly to a perception bank.
3) The SSP or other administrative arrangements mentioned above are declared valid when approved by the NTPN and the payment is recognized

according to the payment date stated in the BPN or the payment date based on the approval of the MPN SSP or other administrative means.

4) The SSP form or other administrative means can only pay for 1 type of tax, tax period or tax year or part of a tax year with 1 (one) tax account number and 1 (one) deposit.

e. Reporting procedures

The village treasurer is obliged to report the results of the collection of PPh article 22 every month using the Periodic SPT to the KPP. This reporting must be done no later than 14 (fourteen) days after the tax period ends.

2.7 Village Treasurer as Article 23 Income Tax Withholder

a. Appointment of the Village Treasurer as Article 23 Income Tax Withholder

Article 31 of Permendagri 113 of 2014 regulates that the village treasurer as the person who is obliged to collect income tax and other taxes is obliged to deposit all deductions and taxes he collects into a cash account in accordance with statutory regulations.

b. Object of Income Tax Article 23
   1) Dividend
   2) Interest includes premiums, discounts, and fees in connection with refund guarantees.
   3) Royalties
   4) Prizes, awards, bonuses, and the like other than those that have been deducted from income tax.
   5) Rent and other income.

c. Withholding and Recipients of Income withheld from Income Tax Article 23
   1) Income Tax Withholding Article 23:
      - Government bodies;
      - Domestic corporate tax subjects;
      - Organizing activities;
      - Permanent Establishment (BUT);
      - Representatives of other overseas companies;
      - Certain domestic individual taxpayers, appointed by the Director General of Taxes.
   2) Recipients of income withheld from PPh Article 23:
      - domestic taxpayers;
      - BUT

c. Rates and Objects of Income Tax Article 23
   1) 15% of gross amount on:
      - dividends except distribution of dividends to individuals are subject to finality, interest and royalties;
      - prizes and awards other than those that have been deducted from Article 21 of Income Tax.
   2) 2% of the gross amount of rent and other income in connection with the use of property except land and/or building rent.
   3) 2% of the gross amount for fees for engineering services, management services, construction services and consultant services.
   4) 2% of the gross amount for other service fees.
   5) For those who do not have a NPWP, the deduction is 100% higher than the PPh Article 23 rate
   6) What is meant by gross amount is the entire amount of income paid, provided for payment, or payment due by government bodies, domestic tax subjects, activity organizers, permanent establishments, or representatives of other foreign companies to domestic Taxpayers or other forms of income. steady effort.

3. RESEARCH METHODS

3.1 Place and Time of Research

This research will be carried out at the Sampulungan Village office located in Sampulungan Village, North Galesong District, Takalar Regency, South Sulawesi Province, 92255. The research time will be carried out after the proposal examination for 2 months starting from March to April 2023.

3.2 Data Analysis Techniques

The data analysis technique used in this research is an applied qualitative technique because apart from being required by academics to use this technique, this technique also provides facts from the procedures that occur with the aim of obtaining a systematic and accurate picture and in accordance with the research objectives. Applied qualitative techniques are techniques that use methods that have been applied by researchers where the research journals are included in reputable international journals.

4. RESULTS AND DISCUSSION

4.1 Results Research

The Sampulungan Village Government carries out its obligations in the field of taxation, including paying and reporting VAT, PPh Article 22 and PPh Article 23. In carrying out its obligations, the Sampulungan village treasurer is late in paying or reporting.

The deadlines for payment, deposit and tax reporting for period SPT are:

No.	Jenis Pajak	Batas Pembayaran (Paling Lambat ...)	Batas Pelaporan
		(Pasal 2 PMK 242/PMK.03/2014)	Undang-undang di bidang Perpajakan
1.	PPh pasal 22 pemungutan oleh bendaharawan	Hari yang sama dengan pembayaran atas penyerahan barang	14 hari setelah masa pajak berakhir
2.	PPN & PPnBM Pemungutan Bendaharawan	Tanggal 7 bulan berikutnya	Akhir bulan berikutnya setelah masa pajak berakhir
3.	PPh pasal 23/26	Tanggal 10 bulan berikutnya	Tanggal 20 bulan berikutnya

Sumber: www.pajak.go.id

If a taxpayer submits a SPT after the submission deadline mentioned above, the taxpayer will be subject to administrative sanctions in the form of a fine of IDR 500,000.00 for value added tax period notification letters, IDR 100,000.00 for other period notification letters, and IDR 1. 000,000.00 for the annual income tax notification letter for corporate taxpayers and IDR 100,000.00 for the annual income tax notification letter for individual taxpayers.

Equipment purchase transactions carried out by the Sampulungan village government which are subject to Value Added Tax and Income Tax Article 22 are as follows:

No.	Uraian	Tgl Pembelian	Tgl Jatuh Tempo Pembayaran PPh Pasal 23	Tgl Jatuh Tempo Pelaporan PPh Pasal 23	Tgl Setor & Lapor
1.	Belanja barang cetak dan penggandaan pada kegiatan belanja biaya operasional kantor desa	25/04/2022	10/05/2022	20/05/2022	31/12/2022
2.	Belanja barang konsumsi (makan/minum) pada kegiatan belanja biaya operasional kantor desa	25/04/2022	10/05/2022	20/05/2022	31/12/2022
3.	Belanja barang konsumsi (makan/minum) pada kegiatan penyusunan dokumen RKPDES tahun 2023	28/06/2022	10/07/2022	20/07/2022	31/12/2022
4.	Belanja barang cetak dan penggandaan pada kegiatan perubahan APBDes	12/09/2022	10/10/2022	20/10/2022	31/12/2022
5.	Belanja barang konsumsi (makan/minum) pada kegiatan perubahan APBDes	12/09/2022	10/10/2022	20/10/2022	31/12/2022

Sumber: Data diolah, 2023

The following are goods purchase transactions carried out by the Sampulungan village government which impose Income Tax Article 23:

No.	Uraian	Tgl Pembelian	Tgl Jatuh Tempo Pembayaran PPN	Tgl Jatuh Tempo Pembayaran PPh Pasal 22	Tgl Jatuh Tempo Pelaporan PPN	Tgl Jatuh Tempo Pelaporan PPh Pasal 22	Tgl Setor & Lapor
1.	Transfer belanja bantuan mesin pompa (Ketahanan Pangan)	06/04/2022	07/05/2022	06/04/2022	31/05/2022	20/04/2022	31/12/2022
2.	Transfer belanja bantuan perikanan/ AKI (Ketahanan Pangan)	06/04/2022	07/05/2022	06/04/2022	31/05/2022	20/04/2022	31/12/2022
3.	Transfer kegiatan pembuatan pengairan desa/bantuan pertanian (ketahanan pangan)	27/06/2022	07/07/2022	27/06/2022	31/07/2022	11/07/2022	31/12/2022
4.	Transfer bantuan perikanan (ketahanan pangan)	27/06/2022	07/07/2022	27/06/2022	31/07/2022	11/07/2022	31/12/2022
5.	Belanja alat penarik kapal sebagai penunjang ketahanan pangan	06/10/2022	07/11/2022	06/10/2022	30/11/2022	20/10/2022	31/12/2022

Sumber: Data diolah, 2023

a. Calculation of Value Added Tax, Income Tax Article 22 and Income Tax Article 23

In calculating Value Added Tax, Sampulungan village has adjusted to the tax

formula and rules by multiplying the Tax Imposition Base (DPP) of Taxable Goods (BKP) multiplied by a rate of 11%, which is in accordance with the VAT Law in force in Indonesia, namely Law No. . 42 of 2009 concerning the third amendment to Law no. 18 of 2000 and Law no. 8 of 1983 which was later amended by the Law on Harmonization of Tax Regulations (UU HPP) in chapter IV article 7 paragraph (1) with a rate of 11%.

The Sampulungan village treasurer carries out payment transactions for purchasing equipment as follows:

No.	Uraian	Harga	DPP (100/111)	PPN (11%)
1.	Transfer belanja bantuan mesin pompa (Ketahanan Pangan)	Rp30.000.000,00	Rp27.027.027,00	Rp2.972.973,00
2.	Transfer belanja bantuan perikanan/AKI (Ketahanan Pangan)	Rp29.000.000,00	Rp26.126.126,00	Rp2.873.874,00
3.	Transfer kegiatan pembuatan pengairan desa/bantuan pertanian (ketahanan pangan)	Rp65.000.000,00	Rp58.558.558,00	Rp6.441.441,00
4.	Transfer bantuan perikanan (ketahanan pangan)	Rp29.000.000,00	Rp26.126.126,00	Rp2.873.874,00
5.	Belanja alat penarik kapal sebagai penunjang ketahanan pangan	Rp15.000.000,00	Rp13.513.513,00	Rp1.486.487,00
Total		Rp168.000.000,00	Rp151.351.350,00	Rp16.648.649,00

Sumber: Data diolah, 2023

In calculating Income Tax Article 22, Sampulungan village has adjusted to the applicable tax formula and rules, namely by subtracting the purchase value from the VAT value multiplied by a rate of 1.5%, in accordance with article 2 paragraph (1) letter b and paragraph (3) PMK 154 of 2010 stdtd PMK 16 of 2016.

Income Tax Article 22 paid by the Sampulungan village treasurer is as follows:

No.	Uraian	Harga	PPN (11%)	PPh Pasal 22 (1,5%)
1.	Transfer belanja bantuan mesin pompa (Ketahanan Pangan)	Rp30.000.000,00	Rp2.972.973,00	Rp405.405,00
2.	Transfer belanja bantuan perikanan/AKI (Ketahanan Pangan)	Rp29.000.000,00	Rp2.873.874,00	Rp391.892,00
3.	Transfer kegiatan pembuatan pengairan desa/bantuan pertanian (ketahanan pangan)	Rp65.000.000,00	Rp6.441.441,00	Rp878.378,00
4.	Transfer bantuan perikanan (ketahanan pangan)	Rp29.000.000,00	Rp2.873.874,00	Rp391.892,00
5.	Belanja alat penarik kapal sebagai penunjang ketahanan pangan	Rp15.000.000,00	Rp1.486.487,00	Rp202.703,00
Total		Rp168.000.000,00	Rp16.648.649,00	Rp2.270.270,00

Sumber: Data diolah, 2023

In calculating Income Tax Article 23, Sampulungan village has adjusted to the applicable tax formula and rules, namely at a rate of 2% of the gross amount of service value (excluding VAT), which is in accordance with article 23 paragraph (1) letter c of Law No. . 36 of 2008 concerning the fourth amendment to Law no. 7 of 1983 concerning income tax. Income Tax Article 23 paid by the Sampulungan village treasurer is as follows:

No.	Uraian	Harga	PPN (11%)	PPh Pasal 23 (2%)
1.	Belanja barang cetak dan penggandaan pada kegiatan belanja biaya operasional kantor desa	Rp1.500.000,00	Rp148.648,00	Rp27.027,00
2.	Belanja barang konsumsi (makan/minum) pada kegiatan belanja biaya operasional kantor desa	Rp2.000.000,00	Rp198.198,00	Rp36.036,00
3.	Belanja barang konsumsi (makan/minum) pada kegiatan penyusunan dokumen RKPDES tahun 2023	Rp1.800.000,00	Rp178.378,00	Rp32.432,00
4.	Belanja barang cetak dan penggandaan pada kegiatan perubahan APBDes	Rp1.350.000,00	Rp133.783,00	Rp24.324,00
5.	Belanja barang konsumsi (makan/minum) pada kegiatan perubahan APBDes	Rp3.000.000,00	Rp297.297,00	Rp54.054,00
Total		Rp9.650.000,00	Rp956.304,00	Rp173.873,00

Sumber: Data diolah, 2023

b. Calculation of Value Added Tax, Income Tax Article 22 and Income Tax Article 23

On April 6 2022, the village treasurer made payment for the purchase of equipment for the transfer of spending on pump machine assistance (food security)

and the transfer of spending on fisheries/battery assistance (food security), on June 27 2022 the village treasurer made the transfer payment for village irrigation/agricultural assistance activities (food security) as well as the transfer of fisheries assistance (food security) and on 06 October 2022 the village treasurer made payment for shopping for ship towing equipment to support food security which was subject to VAT and PPh Article 22. The village treasurer deposited and reported the Periodic VAT SPT and PPh Article 22 for these activities on December 31, 2022. This causes delays in depositing and reporting tax returns for the period.

The village treasurer should deposit VAT on 07 May 2022 and PPh Article 22 on 06 April 2022 for the transfer of expenditure on pump machine assistance (food security) and transfer of expenditure on fishery/battery assistance (food security), on 07 July 2022 (VAT) and 27 June 2022 (PPh Article 22) for transfer activities for village irrigation/agricultural assistance (food security) and transfer of fisheries assistance (food security) and 07 November 2022 (VAT) and 06 October 2022 (PPh Article 22) for shopping for ship towing equipment to support food security, so that the village treasurer is not late in paying taxes and is not subject to fines for late reporting.

On April 25 2022, the village treasurer made payment for expenditure on printed goods and duplications on village office operational costs and expenditure on consumer goods (food/drink) on village office operational costs. On June 28 2022 the village treasurer made payment on consumer goods expenditure. (eating/drinking) in the 2023 RKPDES document preparation activities and on 12 September 2022 the village treasurer made payments for shopping for printed goods and duplication in APBDes amendment activities as well as consumption goods (eating/drinking) expenditure in APBDes amendment activities which are subject to PPh Article 23 .The village treasurer deposits and reports the Periodic SPT for these activities on December 31 2022. This causes delays in depositing and reporting the Periodic Tax SPT.

The village treasurer should deposit PPh Article 23 on May 10 2022 for shopping for printed goods and duplication for village office operational costs and consumption goods (food/drink) spending for village office operational costs, July 10 2022 for consumption goods (eating/drinking) in the 2023 RKPDES document preparation activities and on 10 October 2022 for shopping for printed goods and duplication in APBDes amendment activities as well as consumption goods spending (eating/drinking) in APBDes amendment activities, so that the village treasurer is not late in paying taxes and does not fined for late reporting.

c. Reporting Value Added Tax, Income Tax Article 22 and Income Tax Article 23

On April 6 2022, the village treasurer made payment for the purchase of equipment for the transfer of spending on pump machine assistance (food security) and the transfer of spending on fisheries/battery assistance (food security), on June 27 2022 the village treasurer made the transfer payment for village irrigation/agricultural assistance activities (food security) as well as the transfer of fisheries assistance (food security) and on 06 October 2022 the village treasurer made payment for shopping for ship towing equipment to support food security which was subject to VAT and PPh Article 22. The village treasurer deposited and reported the Periodic VAT SPT and PPh Article 22 for these activities on December 31, 2022. From that date there was a delay in depositing and reporting VAT and PPh Article 22.

The village treasurer should report VAT on 31 May 2022 and PPh Article 22 on 20 April 2022 for the transfer of expenditure on pump machine assistance (food security) and transfer of expenditure on fishery/battery assistance (food security), on 31 July 2022 (VAT) and July 11 2022 (PPh Article 22) for transfer activities for village irrigation/agricultural assistance (food security) as well as transfer of fisheries assistance (food security) and November 30 2022 (VAT) and October 20 2022 (PPh Article 22) for shopping for ship towing equipment to support food security, so that the village treasurer is not late in paying taxes and is not subject to fines for late reporting.

On April 25 2022, the village treasurer made payment for expenditure on printed goods and duplications on village office operational costs and expenditure on consumer goods (food/drink) on village office operational costs. On June 28 2022 the village treasurer made payment on consumer goods expenditure. (eating/drinking) in the 2023 RKPDES document preparation activities and on 12 September 2022 the village treasurer made payments for shopping for printed goods and duplication in APBDes amendment activities as well as consumption goods (eating/drinking) expenditure in APBDes amendment activities which are subject to PPh Article 23 .The village treasurer deposits and reports the Periodic SPT for these activities on December 31 2022. This causes delays in depositing and reporting PPh Article 23.

The village treasurer should report PPh Article 23 on May 20 2022 for expenditure on printed goods and duplication on village office operational costs and consumption goods (food/drink) expenditure on village office operational costs, on July 20 2022 for consumption goods (eating/drinking) in the 2023 RKPDES document preparation activities and on 20 October 2022 for shopping for printed goods and duplication in APBDes amendment activities as well as consumption goods spending (eating/drinking) in APBDes amendment activities, so that village treasurers are not late in paying taxes and are not fined for late reporting.

The Sampulungan village treasurer does not pay fines for late reporting, according to PMK of the Republic of Indonesia Number 64/PMK.05/2013 article 17 in terms of remitting outstanding tax obligations and sanctions to the state treasury within the specified time period, the SKPD/BUD expenditure treasurer is given administrative sanctions and /or criminal witness in accordance with statutory provisions.

d. Implementation of Taxation

Based on the results of research conducted in Sampulungan Village, the implementation of taxation is not all in accordance with statutory regulations. Based on VAT calculations, PPh Article 22 and PPh Article 23, the village treasurer calculates the tax value in accordance with statutory regulations. Value Added Tax at a rate of 11% based on Law no. 42 of 2009 concerning the third amendment to Law no. 18 of 2000 and Law no. 8 of 1983, which was later amended by the Law on Harmonization of Tax Regulations (UU HPP) in chapter IV article 7 paragraph (1), PPh Article 22 with a tariff of 1.5% based on article 2 paragraph (1) letter b and paragraph (3) PMK 154 of 2010 and PMK 16 of 2016 as well as PPh Article 23 with a rate of 2% for service and rental income based on Law Number 7 of 1983 concerning Income Tax as last amended by Law Number 36 of 2008 concerning the Fourth Amendment Law Number 7 of 1983.

Based on the Value Added Tax deposits are made with a Periodic VAT Notification Letter in accordance with the statutory regulations in article 15A of the 1984 VAT Law. Income Tax Article 22 deposits are made with a Periodic Notification Letter in accordance with article 10 paragraph 6 PMK 243 of 2014. Income Tax Deposits Article 23 is carried out with a Periodic Notification Letter based on article 10 paragraph 1 letter f PMK 243 of 2014.

Sampulungan Village has not fully implemented taxation based on reporting in accordance with the law. Based on article 15A of the 1984 VAT Law, the village treasurer is obliged to report value added tax no later than the end of the following month. Based on article 10 paragraph (6) PMK 242 of 2014 the village treasurer is obliged to report income tax article 22 no later than 14 (fourteen) days after the tax period ends. Based on article 10 paragraph 1 letter f PMK 243 of 2014 the village treasurer is obliged to report income tax article 23 no later than 20 days after the tax period ends.

4.2 Discussion

The village treasurer as the party who collects and withholds taxes must know the aspects of taxation, especially those related to the obligation to collect and withhold value added tax and income tax. In this case, the village treasurer's obligations relate to collecting and withholding VAT, PPh Article 22

and PPh Article 23.

According to Law no. 42 of 2009 concerning the third amendment to Law no. 18 of 2000 and Law no. 8 of 1983, which was later amended by the Law on Harmonization of Tax Regulations (UU HPP) in chapter IV article 7 paragraph (1): The Value Added Tax (VAT) rate is 11% (eleven percent) of the Basic Tax Imposition (DPP) for all types of Taxable Goods (BKP). Value Added Tax is collected when payment is made for the delivery of Taxable Goods and Taxable Services by Taxable Entrepreneurs Partnering with the Government. The village treasurer is obliged to collect, deposit and report the Value Added Tax owed at the time of payment by deducting it directly from the bill of the Government Partner Taxable Entrepreneur.

Income Tax Article 22 is a form of income tax collection/withholding that applies in Indonesia. Income that is the object of collection for Income Tax Article 22 is income originating from the purchase and sale of certain goods as determined by the Minister of Finance. Based on Article 2 paragraph (1) letterb and paragraph (3) PMK 154 of 2010 and PMK 16 of 2016, the amount of PPh Article 22 which must be collected by the village treasurer is 1.5% (one point five percent) of the purchase price excluding Value Added Tax.

Income Tax Article 23 is a tax imposed on income from capital, rendering of services or gifts and awards, other than those which have been deducted by PPh Article 21. The party giving the income (buyer or recipient of services) will withhold and report PPh Article 23 to the tax office. According to Law Number 7 of 1983 concerning Income Tax, as most recently amended by Law Number 36 of 2008 concerning the Fourth Amendment to Law Number 7 of 1983 concerning Income Tax, the amount of the PPh 23 rate is divided into 2, namely the 15% rate imposed for interest, dividend, royalty and gift income and a 2% rate is charged for service and rental income.

Based on tax calculations, villageThe cover is in accordance with the Law, namely for VAT by multiplying the Tax Imposition Base of Taxable Goods multiplied by the 11% rate regulated in the Law on Harmonization of Tax Regulations (UU HPP). PPh Article 22 is regulated in article 2 paragraph (1) letter b and paragraph (3) PMK 154 of 2010 and PMK 16 of 2016, namely subtracting the purchase value from the VAT value multiplied by a rate of 1.5% and PPh Article 23 with a rate of 2% for service and rental income based on Law Number 7 of 1983 concerning Income Tax as most recently amended by Law Number 36 of 2008 concerning the Fourth Amendment to Law Number 7 of 1983.

In paying taxation, the village treasurer deposits VAT, PPh Article 22 and PPh Article 23 based on the law regulated in article 15A1984 VAT Law, payment of value added tax is made with a Periodic VAT Notification Letter, article 10 paragraph 6 PMK 243 of 2014, income tax payment of article 22 is made with a Periodic Notification Letter and in article 10 paragraph 1 letter f PMK 243 of 2014 income tax deposit article 23 is carried out by submitting a Periodic SPT. However, the village treasurer made delays in depositing VAT, PPh Article 22 and PPh Article 23 which was not in accordance with the Tax Law. As explained, value added tax is no later than the end of the month following the end of the tax period and income tax article 22 is no later than 14 (fourteen) days after the tax period ends and income tax article 23 is no later than the 20th of the following month. Due to delays in depositing and reporting taxes, the village treasurer is subject to a fine for the delay. In this case the village treasurer did not pay the fine for the delay.

Village treasurerThe cover-up in tax reporting is not in accordance with the law, this is because the village treasurer reports taxes more than one month into the tax payment period. Based on article 15A of the 1984 VAT Law, village treasurers are required to report value added tax no later than the end of the month following the end of the tax period. In accordance with article 10 paragraph (6) PMK 243 of 2014, village treasurers are required to report PPh article 22

no later than 14 days after the tax period ends. Based on article 10 paragraph 1 letter f PMK 243 of 2014 the village treasurer is obliged to report income tax article 23 no later than 20 days after the tax period ends. In this case, the village treasurer is charged a fine for late reporting.

5. CLOSING

5.1Conclusion

Based on the problem formulation, research results and discussion above, the following conclusions can be drawn:

1. The tax calculation for Sampulungan village is in accordance with the Law, namely for VAT by multiplying the Tax Imposition Base for Taxable Goods multiplied by the 11% rate regulated in the Law on Harmonization of Tax Regulations (UU HPP). PPh Article 22 is regulated in article 2 paragraph (1) letter b and paragraph (3) PMK 154 of 2010 and PMK 16 of 2016, namely subtracting the purchase value from the VAT value multiplied by a rate of 1.5% and PPh Article 23 with a rate of 2% for service and rental income based on Law Number 7 of 1983 concerning Income Tax as most recently amended by Law Number 36 of 2008 concerning the Fourth Amendment to Law Number 7 of 1983.
2. The payment of Sampulungan village taxation is not in accordance with Article 2 PMK 242/PMK.03/2014, namely depositing VAT no later than the 7th of the following month, depositing Income Tax Article 22 being made on the same day as payment for the delivery of goods and depositing Income Tax Article 23 being made no later than the 10th of the following month.
3. Sampulungan village tax reporting is not in accordance with the law, based on article 15A of the 1984 VAT Law, namely that the village treasurer is obliged to report value added tax no later than the end of the following month. Based on article 10 paragraph (6) PMK 242 of 2014 the village treasurer is obliged to report income tax article 22 no later than 14 (fourteen) days after the tax period ends. Based on article 10 paragraph 1 letter f PMK 243 of 2014 the village treasurer is obliged to report income tax article 23 no later than 20 days after the tax period ends.
4. The village treasurer has not fully implemented the tax regulations in accordance with the PMK of the Republic of Indonesia Number 64/PMK.05/2013 article 17 in terms of remitting the tax obligations owed along with the sanctions to the state treasury within the specified time period. The SKPD/BUD expenditure treasurer is given administrative sanctions and/or criminal sanctions in accordance with statutory provisions.

5.2 Suggestions

After analyzing and producing several conclusions from the research, the things that the author can suggest that might be input and attention for the Sampulungan village treasurer include:

1. Continue to maintain the application of taxation in calculations in accordance with relevant laws.
2. The village treasurer continues to maintain the implementation of taxation in payments based on the laws that have been determined.
3. Village treasurers should be punctual in reporting and paying VAT, PPh Article 22 and PPh Article 23 to the state treasury, so that they are not continuously subject to fines for late reporting.
4. The village treasurer should pay fines for late reporting, so that there are no such casestightening taxes on crimes. As taxpayers, especially regional agencies, you must fulfill your obligations in paying taxes, including reporting on time.

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