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Effectiveness of Income Tax Revenue Article 23 at the Fort Selayar Islands Tax Counseling & Consultation Services Office

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Article Info

Effectiveness,
Income Tax Article 23.

Abstract

This research by Wahyudi Nasar Putra from the University of Muhammadiyah Makassar investigates the effectiveness of implementing Income Tax Article 23 at the Benteng Selayar Islands Tax Counseling and Consultation Services Office. Utilizing qualitative methods, the study employs interviews and observations for data collection. Findings reveal that the calculation of Income Tax Article 23 has not been executed effectively in accordance with the Income Tax Law. The introduction highlights Indonesia's development challenges and the pivotal role of tax collection in achieving economic stability. The self-assessment tax system is discussed, emphasizing the importance of tax administration, counseling, and consultation services, particularly at the Benteng Selayar Islands office. Research methods involve a two-month study period, using interviews, observations, and documentation analysis. Results indicate varying effectiveness levels over the years (2020-2022), with 2020 being effective (87.88%), 2021 less effective (37.55%), and 2022 very ineffective (11.26%), attributed to the Covid-19 pandemic. Discussion focuses on challenges faced by the tax office, emphasizing the importance of routine inspections and strengthened supervision. The study aligns with previous research and offers recommendations for increased supervision and audits to enhance the accuracy and effectiveness of Income Tax Article 23 calculations and reporting. In conclusion, the research provides insights into the challenges faced by the Benteng Selayar Islands Tax Counseling and Consultation Services Office, proposing practical recommendations for improvement.

1. Introduction

Indonesia is a developing country that seeks to significantly improve people's standard of living as well as develop facilities and infrastructure in each region. In other words, development is one of the most important issues in the country today. It takes a lot of money to finance this development. The Indonesian government has made various efforts to achieve a stable state budget, including through tax collection. Along with economic developments and various tax policies, taxes are a phenomenon that continues to grow in society. To overcome this problem, the government took steps to encourage economic growth. Economic reform and implementation of fiscal policy are the government's ways of accelerating the country's economic growth. The government has developed policies to regulate economic flows in a better direction through revenues and expenditures.

The tax collection system introduced by the Indonesian government is self-assessment, which gives taxpayers the confidence to register their tax debt themselves, calculate, compute and pay tax to the bank where the tax is paid and the post office, and report the results of the tax calculation to the Tax Office. Whether the tax payment process is successful or not depends on the taxpayer himself, because taxpayers play an important role. At the same time, the fiscal authority has practical supervisory, service, advisory duties.

One of the parties involved in tax preparation is the Tax Administration. Tax administration plays a key role in the implementation and enforcement of tax laws. More specifically, tax administration is the implementation and transfer of tax rights and obligations, as well as administration and services offered at the tax office or at the taxpayer's location. The existence of the Directorate General of Taxes serves the public

in reporting and paying taxes. Tax services, advice and counseling (KP2KP) are part of tax administration.

The Tax Services, Counseling and Consultation Office (KP2KP) is one of the financial regulatory agencies based on Minister of Finance Regulation Number 132/PMK.01/2006 concerning the Organization and Work Procedures of the Directorate General of Taxes, the Tax Service, Counseling and Consultation Office which operates directly under DJP or the Directorate General of Taxes is located after KPP Pratama, so that KP2KP will carry out direct reporting and accountability to the head of KPP Pratama.

The problems often faced by the Tax Service, Counseling and Consultation Office (KP2KP) include tax implementation problems, including administrative errors, as well as calculation errors and delays in tax reporting. The existence of a Tax Service, Counseling and Consultation Office in a country is very important to monitor Taxpayer compliance in carrying out their tax obligations. The Director General of Taxes and the Office of Tax Services, Counseling and Consultation (KP2KP) collaborate in outreach and training, and strengthen the role of the tax service profession. The discussion forum planned for this joint deliberation meeting also holds regular meetings to assess, evaluate and harmonize perceptions regarding the implementation of tax regulations.

The aim is to strengthen taxpayer awareness and compliance through cooperation between tax administration and service centers, counseling, consultation and tax advice is one way for the public to fulfill the payment mechanism for their tax obligations.

Based on the information above, the author is interested in studying the effectiveness of the Benteng Selayar Islands Tax Service, Counseling and Consultation Office (KP2KP) in managing the calculation, deductions and reporting of Article 23 services. In this research, the author examines Article 23 PPh on labor provider services. .

The Benteng Selayar Islands Tax Service, Counseling and Consultation Office, one of whose duties includes supporting employment service providers in procedures for withholding and reporting income tax article 23 for the provision of employment service providers. The Selayar Benteng Islands Tax Counseling and Consultation Services Office (KP2KP) properly and effectively handles PPh 23 in its work. Therefore, to study and overcome the problem, the author will conduct a research entitled "Effectiveness of Income Tax on Services at the Benten Selayar Islands Tax Counseling and Consultation Service Office".

2. LITERATURE REVIEW

2.1 Effectiveness

The word "effective" comes from the English "effective" which means "successful" or something that works well. The popular science dictionary defines effectiveness as the use of accuracy, efficiency, or support of goals. Effectiveness is a condition that shows the extent to which management has achieved a goal, such as: quality, quantity and time. What goals were set beforehand.

There are also those who explain the meaning of effectiveness through the success achieved by a person or organization in a certain way in accordance with the goals to be achieved. In other words, the more successful the plan, the more effective the Action under consideration will be. According to the Big Indonesian Dictionary (KBBI), effectiveness is effectiveness, activeness, and the existence of suitability in an activity between someone carrying out a task and the goals to be achieved.

In short, effectiveness is a certain effort or a level of success that can be achieved by a person or company. According to Beni (2016: 134) Effectiveness is the relationship between output and objectives or it can also be said to be a measure of the level of output, policies and procedures of the organization. Effectiveness is also related to the degree of success of an operation in the public sector so

that an activity is said to be effective if the activity has a major influence on the ability to provide community services which is a predetermined target.

According to Mardiasmo (2017:134) Effectiveness is a measure of the success or failure of an organization in achieving its goals. If an organization achieves its goals then the organization has run effectively. Effectiveness indicators describe the extent of the impact (outcome) of the program output in achieving program goals. The greater the contribution of the output produced to achieving the specified goals or targets, the more effective the work process of an organization will be.

Effectiveness is one of the achievements and accomplishments of a company or organization. To arrive at work theory, researchers can use concepts from management and organization theory, especially concepts related to performance theory.

Examining the concept of organizational effectiveness from three perspectives, namely individual effectiveness, group effectiveness and organizational effectiveness, here is the explanation:

1. Individual Effectiveness

   In this perspective, it emphasizes the fulfillment of individual duties and responsibilities as employees of an organization. The success of people's achievements is closely related to teamwork, because people who work in organizations must have direct contact with the group.

2. Group Effectiveness

   This perspective highlights the performance that can be provided by a group consisting of workers. In this context, individuals are also able to work together where there are tasks that must be done as a group rather than being done individually.

3. Organizational Effectiveness

   Organizational effectiveness basically comes from individual and group effectiveness. This efficiency can exceed the total efficiency of individuals and groups, meaning organizations can achieve high levels of efficiency

The role of efficiency is widely recognized as the most important factor in the long-term success of an organization. Success is measured by achieving organizational goals.

The effectiveness of a group or group is the degree of success in implementing policies to achieve its goals and objectives. When the goal is the main objective in evaluating the effectiveness or ineffectiveness of the group.

Kriteria Efektifitas

NO	Presentase Efektivitas	Keterangan
1.	<20%	Sangat tidak efektif
2.	21% - 40%	Tidak efektif
3.	41% - 60%	Cukup Efektif
4.	61% - 80%	Efektif
5.	81% - 100%	Sangat Efektif

2.2 Income Tax

According to Mardiasmo (2018: 60), income tax is a tax imposed on individuals, companies or other legal entities on the income they earn.

According to Official Siti (2014:74) income tax is a tax imposed on tax subjects for the income they receive or earn in a tax year.

The Income Tax Law (PPh) regulates taxpayer income tax on income earned or accumulated in a tax year. A taxpayer must pay when they receive or generate income. Taxpayers who receive or generate income are referred to as Taxpayers in the Income Tax Law. Taxpayers are responsible for taxing income earned or accumulated in the tax year or may be subject to tax on income also in the tax year if their personal tax obligations begin or end in the tax year.

a) Tax Subjects and Taxpayers

   Those who will become Tax Subjects are:

   1. Individuals and inherited assets that have not been divided into one unit as a replacement for heirs.
   2. Legal entities include joint stock companies, joint stock companies, other companies, BUMN/BUMD with any name and in any form, companies, partnerships, cooperatives, pension funds, associations, foundations, mass

organizations, organizations, masses, political organizations, other organizations, institutions. , and other forms including master investment agreements.

Tax subjects can be divided into:

1. Domestic Tax Agent which includes:
   a. Individual Tax Posts, namely:
      - Individuals who reside or are in Indonesia for more than 183 days (not necessarily consecutive) within a 12 month period, or
      - Individuals who reside in Indonesia during the tax year and intend to reside in Indonesia.

   b) Subjects of Corporate Income Tax, namely: The office is domiciled or domiciled in Indonesia, excluding certain government agencies that meet the following criteria:
      - It is established on the basis of law.
      - Funding comes from the state revenue and expenditure budget or regional revenue and expenditure budget.

   c) The income goes to the state or local government budget.
   d) Accounting is controlled by the state operational control apparatus.
   e) Inheritance Tax Issues, namely:
      The undivided inheritance supersedes the legal one.

2. Foreign Tax, which includes:
   a. Individuals who do not reside in Indonesia, individuals who reside in Indonesia for a maximum of 183 days in a 12 month period, and legal entities that do not reside and reside in Indonesia and carry out business or activities and have a permanent establishment in Indonesia.
   b. Individuals who are not residents of Indonesia, people who do not reside in Indonesia for more than 183 days in a 12 month period, and legal entities that are not residents and domiciled in Indonesia and originate from or can receive income from Indonesia, except from continuing or continuing business activities through a permanent establishment in Indonesia.

Domestic Individual Taxpayers become Taxpayers if they earn or have earned income exceeding tax-free income. Domestic corporate taxpayers become taxpayers from the time they are established or reside in Indonesia. Overseas taxpayers, as well as individuals and entities, who are also subject to tax because they receive and/or receive income or receive income in Indonesia through a permanent establishment in Indonesia. In other words, a taxpayer is an individual or legal entity who has fulfilled subjective and objective obligations.

Perbedaan Wajib Pajak Dalam Negeri dan Wajib Pajak Luar Negeri
Perbedaan wajib pajak dalam negeri dan wajib pajak luar negeri terbagi atas 4 perbedaan, yaitu sebagai berikut :

Wajib Pajak Dalam Negeri	Wajib Pajak Luar Negeri
Dikenakan pajak atas penghasilan, baik yang diterima atau diperoleh dari Indonesia maupun dari luar Indonesia.	Dikenangan pajak hanya atas penghasilan yang berasal dari sumber penghasilan di Indonesia.
Dikenakan pajak dari penghasilan neto.	Dikenakan pajak dari penghasilan bruto.
Tarif pajak yang digunakan adalah tarif umum (Tarif UU PPh Pasal 17)	Tarif pajak yang digunakan adalah tarif sepadan (Tarif UU PPh Pasal 26)
Wajib menyampaikan SPT.	Tidak wajib menyampaikan SPT.

(sumber : Prof. Dr. Mardiasmo, MBA., Ak. Perpajakan Edisi Terbaru 2018)

b) Subjective Tax Liability
Start and end of subjective taxes

MULAI	BERAKHIR
Subjek Pajak Dalam Negeri Orang Pribadi : Saat dilahirkan, dan Saat berada di Indonesia atau berniat bertempat tinggal di Indonesia.	**Subjek Pajak Dalam Negeri Orang pribadi :** Saat meninggal, dan Saat meninggalkan Indonesia untuk selama-lamanya.
Subjek Pajak Dalam Negeri Badan : Saat didirikan atau bertempat kedudukan di Indonesia.	**Subjek Pajak Dalam Negeri Badan :** Saat dibubarkan atau tidak lagi bertempat kedudukan di Indonesia.
Subjek Pajak Luar Negeri Melalui BUT : Saat menjalankan usaha atau melakukan kegiatan melalui BUT di Indonesia.	**Subjek Pajak Luar Negeri Melalui BUT :** Saat tidak lagi menjalankan usaha atau melakukan kegiatan melaui BUT di Indonesia.
Subjek Pajak Luar Negeri Tidak Melalui BUT : Saat menerima atau memperoleh penghasilan dari Indonesia.	**Subjek Pajak Luar Negeri Tidak Melalui BUT :** Saat tidak lagi menerima atau memperoleh penghasilan dari Indonesia.
Warisan Belum Terbagi : Saat timbulnya warisan yang belum terbagi.	**Warisan belum terbagi :** Saat warisan telah selasai dibagikan.

c) Excludes tax subjects
What is not included as a tax subject is:

1. Representative offices of foreign countries.
2. Officials of diplomatic missions and consulates or other officials from foreign countries and people assigned to those who work for and live with them on

condition that:

- Not an Indonesian citizen and in Indonesia does not receive or obtain other income outside his position in Indonesia.
- The countries concerned provide reciprocal treatment.

3. International organizations, with the following conditions:
   - Indonesia is a member of this organization.
   - Not carrying out business or other activities to obtain income from Indonesia other than providing loans to the government whose funds come from member contributions.
4. Representative officials of international organizations, with the following conditions:
   - Not an Indonesian citizen.
   - Not carrying out other businesses, activities or work to earn income in Indonesia

d) Tax object

The object of tax is income, namely any additional economic capacity received or acquired by the Taxpayer, whether originating from Indonesia or outside Indonesia, which can be used for consumption or to increase the wealth of the Taxpayer concerned, in whatever name and in whatever form, including :

1. Replacement or compensation relating to work or services received or obtained includes salary, wages, allowances, honorarium, commission, bonus, gratuity, pension money, or other forms of compensation, unless otherwise specified in this law.
2. Prizes from raffles or jobs or activities and awards.
3. Operating profit.
4. Gain due to sale or transfer of assets
5. Receipt of tax payments that have been charged as expenses and additional payments for tax refunds.
6. Interest includes premiums, discounts, and rewards due to guaranteed debt repayment.
7. Dividends, in any name and in any form, include dividends from insurance companies to policyholders, and distribution of the remaining profits from cooperative businesses.
8. Royalties or compensation for the use of rights.
9. Rentals and other income in connection with the use of property.
10. Receipt or acquisition of periodic payments.
11. Benefits due to debt relief, except up to a certain amount determined by Government Regulation.
12. Profit from foreign exchange rate differences.
13. The excess difference is due to revaluation of assets.
14. Insurance premium.
15. Contributions received or obtained by the association from its members consisting of Taxpayers who carry out business or independent work.
16. Additional net wealth that comes from income that has not been taxed.
17. Income from sharia-based businesses.
18. Interest payments as intended in the law which regulates general provisions and tax procedures.
19. Bank Indonesia Surplus.

e) Excluding tax objects

What is excluded from tax objects is:

1. Assistance or donations, including zakat, received from zakat amil bodies established or authorized by the government or from zakat amil institutions received from legitimate zakat recipients or religious donations given to adherents of recognized religions are mandatory in Indonesia, the entity received from religious entities, versus entities established or authorized by the government, and recipients of grants according to laws regulated by or based on government regulations.

2. Donations of assets received from blood relatives in the degree of direct descent, religious institutions, educational institutions, social bodies including foundations, cooperatives, or individuals who run micro and small businesses, the provisions of which are regulated by or based on the Regulation of the Minister of Finance, as long as there is no connection with business, employment, ownership or control between the parties concerned.
3. Inheritance
4. Assets include cash contributions received by the company rather than shares or capital contributions.
5. Compensation or allowances related to work or services received or obtained in kind and/or enjoyment from the Taxpayer or the Government, except those provided by non-Taxpayers, Taxpayers subject to final tax or Taxpayers who use special calculation norms.
6. Payments made by insurance companies to individuals in connection with health insurance, accident insurance, life insurance, endowment insurance and scholarship insurance.
7. Dividends or distribution of profits received or obtained by limited companies as domestic taxpayers, cooperatives, state-owned companies or regional-owned companies, from capital participation in business entities established and located in Indonesia with the following conditions:
   - Dividends come from retained earnings reserves.
   - Ownership of shares in companies receiving dividends in the form of limited liability companies (BUMN or BUMD) in companies that pay dividends of at least 25% (twenty five percent) of the total paid-up capital.
8. Payments received or collected by pension funds approved by the Minister of Finance, whether paid by employers or employees.
9. Income from capital invested by pension funds in accordance with article 8 in certain sectors regulated by Minister of Finance regulations
10. Share of profits made or generated by limited partners whose capital is not divided into shares, partnerships, associations, firms and kongsi, including unit holders in collective investment contracts.
11. Income received or generated by a venture capital company must form part of the profits of entrepreneurs who are established in Indonesia and carry out business or activities, with the entrepreneur's provisions as follows:
    - Means micro, small or medium enterprises or any company operating in an industry regulated by or based on orders from the Minister of Finance.
    - Its shares are not traded on the Stock Exchange in Indonesia.
12. Scholarships whose requirements are regulated in more detail or based on the decision of the Minister of Finance, meet certain requirements.
13. The remaining surplus received or obtained by a non-profit body or institution operating in the field of education and/or research and development, is registered with the authorized body and reinvested in educational facilities and infrastructure and/or fields for research and development activities of a maximum of 4 (four) year within one year after receiving the surplus, the terms of which are further regulated by a financial decision.
14. Assistance or compensation paid by the Social Security Administering Body to certain regulated Taxpayers or based on the decision of the secretary of the treasury.

f) How to Pay Taxes

In principle, taxpayers can calculate and deposit income tax in two ways, namely:

1. The current year's SPT, namely taxation for the tax season, is:
   a. Taxpayer's own contribution (PPh 25) in each tax period.
   b. Tax payments made through withholding/collection from third parties (individuals or legal entities, both private and public) are in the form of tax credits which can be calculated based on the tax paid in the tax year, namely:
      - Tax deductions on income from work, services or activities (PPh Article 21).
      - Pay VAT on income from import sector activities or other sectors as well as payments for the delivery of goods to state bodies (PPh 22).
      - Tax deductions on income from capital or use of property by other people (PPh Article 23).
      - Payment of PPh abroad on income abroad (PPh Article 24).
      - Income Tax withheld from foreign taxpayers' income (PPh 26).
      - Income that is deducted from income in the form of interest on deposits and other savings, income from stock transactions and other securities in the capital market, income from the transfer of assets in the form of land or buildings and some other income (PPh Article 4 paragraph 2) Income Tax Article 4 paragraph 2 cannot be returned.
      - Tax payments after the end of the year.

Tax payments after the end of the tax year are made by:

a. Underpayment of tax is made by calculating the amount of taxable income tax for the tax year minus the amount of tax credits for that year.
b. Payment of underpaid tax based on a tax assessment letter or tax assessment letter ordered by the tax director if there is evidence that the amount of income tax owed is incorrect.

2.3 Income Tax Article 23

According to Official (2016:327) states that income tax article 23 is a tax that is withheld on income earned by Domestic Taxpayers, whether Individuals or Entities, Permanent Establishments originating from capital, and the provision of services, other than the carrying out of activities that have been deducted Income Tax Article 21.

The provisions of Article 23 of the Income Tax Law regulate the withholding of income tax on income received or expended by domestic Taxpayers and permanent establishments, originating from capital, provision of services or activities other than those subject to income tax in article 21, corporate Taxpayers in country, activity organizer, permanent establishment or other representative of a foreign company must pay or payment is postponed.

a) Subject to Article 23 Income Tax Withholding

Those subject to withholding of Income Tax Article 23 are domestic Taxpayers with Permanent Establishments who receive or earn income originating from capital, rendering of services, or organizing activities other than those for which Income Tax Article 21 has been withheld.

b) Tax Objects and Tax Rates PPh Article 23

On the income mentioned below by name and in whatever form, tax is withheld by the party who is obliged to pay:

1. 15% of the gross amount of:
   - Dividends, in any name and in any form, include dividends from insurance companies to policyholders, and distribution of the remaining profits from cooperative businesses.
   - Interest, including premiums, discounts, and rewards for guaranteeing debt repayment.
   - Royalties

- Prizes, awards, bonuses, and the like other than those that have been deducted from PPh by activity organizers who make payments in connection with the implementation of an activity where the recipient is a corporate taxpayer.

2. 2% of the gross amount of:
   - Rent and other income in connection with the use of property, except rent and other income in connection with the use of property (transfer of property in the form of land and/or buildings, construction services business, real estate business, and rental of land and/or buildings) which have been subject to final PPh .
   - Remuneration in connection with engineering services, management services, construction services and consultant services.
3. 2% of the gross amount excluding VAT for compensation in connection with services other than services for which Article 21 Income Tax has been deducted.

c) Not an object of Income Tax Article 23

Article 23 Income Tax deductions are not made for:

1. Income paid or owed to the bank.
2. Rent paid or payable in connection with a lease with option rights.
3. Dividends received or obtained by limited liability companies as domestic taxpayers, cooperatives, BUMN, BUMD, from capital participation in business entities established and domiciled in Indonesia with the following conditions:
   - Dividends come from retained earnings reserves.
   - For limited liability companies, BUMN and BUMD that receive dividends, share ownership in the entity that gives dividends is at least 25% of the total paid-in capital.
4. Dividends received by domestic individual taxpayers.
5. Share of profits received or earned by members of a limited liability company whose capital is not divided into shares, partnerships, associations, firms and kongsi, including unit holders in collective investment contracts.
6. The remainder of the cooperative's business results are paid by the cooperative to its members.
7. Income in the form of interest or other compensation paid or owed to business entities or financial services that function as distributors of loans and/or financing, including those using sharia-based financing.

Business entities or financial services that function as distributors of loans and/or financing consist of:

1. A finance company which is a business entity outside of banks and non-bank financial institutions that is specifically established to carry out activities that fall within the business sector of financial institutions and has obtained a business license from the Minister of Finance.
2. BUMN and BUMD were specifically established to provide financing facilities for micro, small, medium and cooperative businesses, including PT (Persero) Permodalan Nasional Madani.

3. RESEARCH METHODS

3.1 Place and Time of Research

The research was conducted at the Benteng Selayar Islands Tax Consultation and Extension Service Office (KP2KP) on Jl. Ki Hajar Dewantara, Benteng, Benteng District, Selayar Islands Regency, South Sulawesi. The research was carried out for 2 (two) months from March to May 2023.

3.2 Sources of Informants

The main informant for this research is the Head of the Benteng Selayar Islands Tax Counseling and Consultation Services Office (KP2KP) in his capacity as leader. Apart from that, researchers also supported the informants to provide additional supporting

information, namely the staff of the Fort Selayar Islands Tax Extension and Consultation Services office.

3.3 Data Collection Techniques

According to Sugiyono (2016: 309) states that data collection is carried out in natural conditions, primary data sources, and uses more participant observation, in-depth interviews and documentation. There are 3 data collection techniques used in this research, namely Interviews, Observation Methods and Documentation Methods.

3.4 Data Analysis Techniques

The data analysis technique used in this research is an applied qualitative technique because apart from academics needing to use this technique, this technique also provides facts about the procedures that take place to obtain a systematic and accurate picture, and therefore with research objectives. Applied qualitative techniques are techniques that use methods applied by researchers whose research publications are included in prestigious international journals. Analysis of qualitative data in several steps, namely data collection, data reduction, data display, data verification and drawing conclusions.

4. RESULTS AND DISCUSSION

4.1 Results Research

Based on the results of research that has been examined from the Benteng Selayar Islands Tax Extension & Consultation Services Office, data was obtained in the form of recapitulation of PPh 23 deductions and the effectiveness of handling Article 23 income tax deductions for labor provider services. The description of the research results is as follows:

a) Effectiveness of Handling Income Tax Calculations and Payments Article 23 at the Fort Selayar Islands Tax Counseling and Consultation Services Office

The provisions in article 23 of the Income Tax Law regulate withholding tax on income received or accrued by domestic Taxpayers and Permanent Establishments originating from capital, rendering of services, or carrying out activities other than those for which Article 21 Income Tax has been withheld, which is paid, provided for payment, or the payment is due by a government body, domestic corporate tax subject, activity organizer, permanent business establishment, or other overseas company representative. The tax deduction rates for article 23 are, among others:

1. 15% (fifteen percent) of the gross amount of:
   - Dividend
   - Interest includes discounts and rewards for guaranteeing debt repayment
   - Royalties
   - Prizes, awards, bonuses and the like other than those which have been deducted from Income Tax Article 21
2. 2% (two percent) of the gross amount excluding Value Added Tax (VAT), for:
   - Rent and other income in connection with property, except land and/or building rent
   - Remuneration in connection with engineering services, management services, construction services, consultant services and other services other than services that have been deducted from Income Tax Article 21.

The rate of 2% of the gross amount for other service fees is as outlined in the Minister of Finance Regulation No.141PMK.03/2015.

From the results of this research, the application of income tax article 23 in relation to labor supply services requires labor supply service companies to procure security personnel. PT. Swadharma paid the labor service company Rp. 3,289,054, for security services. Payments to labor supply companies for security services provided by PT. Swadharma panrita lopi is a payment related to labor provider services whose payment is subject to withholding from PPh article 23 at a rate of 2% of the gross amount of payment. The amount of PPh

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Article 23 deductions for payments made is:

Daftar Pemotongan PPh Pasal 23 atas Jasa Penyedia Tenaga Kerja

Masa Pajak	Nilai Objek Pajak	PPh Pasal 23 (Tarif 2%)
Januari 2020	Rp. 3.617.959	Rp. 72.359
Januari 2020	Rp. 436.250	Rp. 8.725
Januari 2020	Rp. 3.289.054	Rp. 65.781
Januari 2020	Rp. 323.305	Rp. 6.466
Januari 2020	Rp. 657.811	Rp. 13.156
Februari 2020	Rp. 436.250	Rp. 8.725
Maret 2020	Rp. 436.250	Rp. 8.725
April 2020	Rp. 436.250	Rp. 8.725
Mei 2020	Rp. 436.250	Rp. 8.725
Juni 2020	Rp. 436.250	Rp. 8.725
Juli 2020	Rp. 436.250	Rp. 8.725
Agustus 2020	Rp. 436.250	Rp. 8.725
Juli 2021	Rp. 443.750	Rp. 8.875
Agustus 2021	Rp. 443.750	Rp. 8.875
September 2021	Nihil	Nihil
Oktober 2021	Nihil	Nihil
November 2021	Rp. 443.750	Rp. 8.875
November 2021	Rp. 443.750	Rp. 8.875
November 2021	Rp. 443.750	Rp. 8.875
Desember 2021	Rp. 443.750	Rp. 8.875
Januari 2022	Rp. 443.750	Rp. 8.875
Februari 2022	Rp. 443.750	Rp. 8.875

(sumber Kantor Pelayanan penyuluhan Konsultasi Perpajakan Benteng 2023)

2% deduction for services is used for Income Tax Article 23. From the list of evidence of deductions summarized in table 3.1, it is used to analyze the imposition of income tax deductions for Article 23 for 2020 to 2022.

Based on the analysis above, income tax deduction article 23 has been implemented which is subject to a rate of 2% from the tax period from January to February 2022 in accordance with the applicable tax law.

Jumlah Hasil Perhitungan PPh 23 Tahun 2020-2022

Tahun	PPh Pasal 23 (Tarif 2%)	Total
2020 2021 2022	227.562 53.250 17.750	298.562

Sumber : KP2KP Benteng Selayar (2023)

The amount of PPh 23 calculation results for services at KP2PKP Benteng has decreased from year to year (2020-2022), in 2020 it was IDR. 227,562, in 2021 it will be Rp. 53,250, and in 2022 it will be 17,750 so that the total PPh 23 deduction from 2020-2022 will only be IDR. 298,562.

Target Pemotongan PPh Pasal 23 Atas Jasa Tahun 2020-2022

Tahun	Jumlah Target Pemotongan
2020	200.000
2021	200.000
2022	200.000

Sumber : KP2KP Benteng Selayar (2023)

Pemotongan PPh Pasal 23

Tahun	Jumlah Target	Hasil PPh 23 (2%)	Persentase	Keterangan
2020	200.000	227.562	87,88%	Sangat Efektif
2021	200.000	53.250	37,55%	Kurang Efektif
2022	200.000	17.750	11,26%	Sangat Tidak Efektif
2020-2022	200.000	298.562	66,98%	Efektif

Sumber : Hasil Olah Data (2023)

From the table above, the percentage calculation for the effectiveness of PPh Article 23 in 2020 is 87.88% and can be said to be in the very effective category, in 2021 it is 37.55% with the statement less effective and in 2022 it is 11.26% with the statement very ineffective , as for the reason why the decrease in the effectiveness of PPh Article 23 is due to the effects of the Covid-19 pandemic, if you look at it from 2020 to 2022, the calculation of PPh Article 23 has decreased significantly, and if you average it from the year (2020-2022) with the amount of PPh 23 The 2% rate is 298,562 and the number of permanent targets is 200,000, so the effectiveness percentage is 66.98% (Effective).

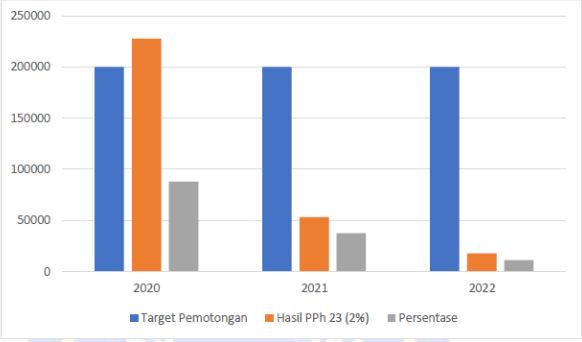


Chart of Percentage Calculation of Income Tax Article 23

Below is a calculation method to see the effectiveness of Income Tax Article 23 using the formula:

Calculation of Effectiveness Ratio = Amount of Deduction x 100% Target / Income Tax

Article 23 (2% Rate)

2020 = 200,000 x 100%
227,562
= 87.88 %

Year 2021 = 200,000 x 100%
53,250
= 37.55 %

Year 2022 = 200,000 x 100%
17,750
= 11.26 %

2020-2022 = 200,000 x 100%
298,562
= 66.98 %

Based on the table in 2020, the PPh 23 deduction target was 200,000 and the realization of PPh 23 deductions was 227,562 with a percentage of 87.88% in the (Effective) category, in 2021 the PPh 23 deduction target was 200,000 and the realization of PPh 23 deductions was 53,250 with the percentage is 37.55% and is in the (Less Effective) category, and in 2022 the target for PPh 23 cuts is 200,000 and the actual results of PPh 23 cuts are 17,750 with a percentage of 11.26% in the (Very Ineffective) category. However, if we look at the target for cutting PPh 23 from 2020-2022 which has not changed, it is 200,000 and the actual calculation of PPh 23 for 2020-2022 is 298,562 with a percentage of 66.98% falling into the (Effective) category.

The calculation of income tax article 23 on labor provider services is carried out by multiplying the Tax Imposition Base (DPP) by the article 23 income tax rate on labor provider services, as from the results of interviews conducted with the Implementing Section of the Fortress Selayar Islands Taxation Counseling & Consultation Services Office on April 15 2023 which said that:

> "The calculation of Income Tax Article 23 is not carried out by a tax consultant, but is carried out by the withholding agent or the Taxpayer himself. The payment is made by the cutter, the method is to first create a Billing ID and then pay through a bank that has been approved by the Ministry of Finance. "And the maturity date is the 10th, one month after the month when PPh Article 23 is due. The way to calculate PPh Article 23 is to multiply the DPP by the tax rate for PPh Article 23."

From the results of interviews with the implementing department of KP2KP Benteng Selayar Islands, it can be concluded that the calculation and payment of PPh Article 23 is carried out by the Taxpayer and the withholding party and the calculation of PPh Article 23 is seen from the DPP used and multiplied by the tax rate.

> "If PPh 23 has been paid and the calculation data is given to us, we usually don't immediately save the deduction receipt because we usually find that they have calculated it wrong. So asked to recalculate again. That's our job, everyone pays attention, if someone calculates wrongly, let them know that the calculation is wrong."

b) Effectiveness of Handling Article 23 Income Tax Withholding at the Benteng Selayar Islands Tax Counseling and Consultation Services Office

Withholders and Recipients of Income Withheld from Income Tax Article 23, among others

1. Government agency
2. Subject to domestic corporate tax
3. Activity organizer
4. Permanent Establishment (BUT)
5. Representatives of other overseas companies
6. Domestic individual taxpayers appointed by the Director General of Taxes as withholding income tax Article 23, such as accountants, doctors, notaries, PPATs, except for PPATs, are sub-district heads, lawyers and consultants who carry out independent work, as well as individuals who run a business and maintain bookkeeping. .

When deducting PPh Article 23, taxpayers must have proof of withholding. Recipients of withholding receipts are advised to keep the withholding receipts for use when reporting Annual Tax Returns (SPT) at the end of each year. The function of the withholding receipt is to monitor and check whether the tax that has been withheld by the collector has been paid to the state treasury.

The benefit of keeping the withholding receipt is as a deduction from corporate tax by using it when submitting the Annual Corporate Tax Return. Proof of deduction is obtained from transactions of services or goods carried out.

> "Income Income Tax Article 23 can be a deduction from the Annual Tax Return. "So, if you have the withholding receipt, keep it carefully because later you can use it for your Annual Tax Return."

From the results of interviews with the

Selayar Islands Fort KP2KP Implementation Section, it can be seen that proof of withholding of PPh Article 23 is an item that we must keep carefully so that it can be used as a deduction on the Annual Tax SPT.

c) Income Tax Reporting Article 23 at the Fort Selayar Islands Tax Counseling and Consultation Services Office

Obligated to pay income tax article 23 with the applicable rate deduction. The deadline for payment of income tax article 23 is the 10th of the following month. The following is a list of payments from article 23 income tax for 2020, 2021, 2022.

Pembayaran PPh Pasal Tahun 2020-2022

Masa Pajak	PPh Pasal 23	Tanggal Pembayaran
Januari	Rp. 72.359	7/2/2020
Januari	Rp. 8.725	7/2/2020
Januari	Rp. 65.781	7/2/2020
Januari	Rp. 6.466	7/2/2020
Januari	Rp. 13.156	7/2/2020
Februari	Rp. 8.725	20/3/2020
Maret	Rp. 8.725	8/4/2020
April	Rp. 8.725	10/5/2020
Mei	Rp. 8.725	10/6/2020
Juni	Rp. 8.725	5/7/2020
Juli	Rp. 8.725	6/8/2020
Agustus	Rp. 8.725	4/9/2020
Juli	Rp. 8.875	5/8/2021
Agustus	Rp. 8.875	10/9/2021
September	Nihil	
Oktober	Nihil	
November	Rp. 8.875	6/12/2021
November	Rp. 8.875	6/12/2021
November	Rp. 8.875	6/12/2021
Desember	Rp. 8.875	9/1/2022
Januari	Rp. 8.875	6/2/2022
Februari	Rp. 8.875	8/3/2022

(Sumber : Kantor Pelayanan Penyuluhan & Konsultasi Perpajakan Benteng 2023)

Based on table 3.2 above, tax payments for PPh Article 23 are in accordance with the tax regulations in effect from January 2020 to February 2022, except for February 2020 where it is written that PPh Article 23 is IDR. 8,725,- which was paid on 3/20/2020. The payment date has passed the predetermined payment due date. The reason for the delay in making payment is due to busyness. This is a delay and is subject to applicable sanctions, namely fines imposed for late payment of income tax payable. The amount of the fine imposed is 2% per month until the payment date, a maximum of 24 months or 48% and part of the month is calculated as 1 month. The 2% fine is not only for PPh Articles 21 and 23, but also for payment of Periodic Tax Returns, which means monthly tax payments.

After paying income tax article 23 with the applicable rate deduction, the deadline for payment of income tax article 23 is the 10th of the following month. are also obliged to report income tax article 23 by the 20th of the following month.

The following is a table listing income tax reporting for article 23 in 2020, 2021, 2022.

Daftar Pelaporan PPh Pasal 23 Pada Tahun 2020-2022

Masa Pajak	PPh Pasal 23	Tanggal Pelaporan
Januari	Rp. 72.359	13/2/2020
Januari	Rp. 8.725	13/2/2020
Januari	Rp. 65.781	13/2/2020
Januari	Rp. 6.466	13/2/2020
Januari	Rp. 13.156	13/2/2020
Februari	Rp. 8.725	21/3/2020
Maret	Rp. 8.725	15/4/2020
April	Rp. 8.725	12/5/2020
Mei	Rp. 8.725	11/6/2020
Juni	Rp. 8.725	14/7/2020
Juli	Rp. 8.725	19/8/2020
Agustus	Rp. 8.725	11/9/2020
Juli	Rp. 8.875	12/8/2021
Agustus	Rp. 8.875	10/9/2021
September	Nihil	
Oktober	Nihil	
November	Rp. 8.875	8/11/2021
November	Rp. 8.875	8/11/2021
November	Rp. 8.875	8/11/2021
Desember	Rp. 8.875	11/1/2022
Januari	Rp. 8.875	10/2/2022
Februari	Rp. 8.875	10/3/2022

(Sumber : KP2KP BENTENG SELAYAR, 2023)

Based on table 3.3 above, PT. Swadharma Panrita Lopi has carried out tax reporting on PPh Article 23 in connection with services that are in accordance with the tax regulations in effect from January 2020 to 2022.

> "If the cutter wants to report PPh Article 23, we usually continue to monitor and check the calculation data and proof of deduction, if we don't check it again there will be problems. We continue to monitor tax implementation because it is our responsibility to provide maximum results to clients."

Based on the results of the interviews and data above, it shows that the reporting of PPh Article 23 for labor provider services at the Benteng Selayar Islands Tax Counseling and Consultation Services Office has been carried out well and effectively. From the data above, it has

been shown that the Benteng Selayar Islands Tax Counseling and Consultation Services Office has effectively supervised the handling of Article 23 Income Tax on Labor Providing Services for clients.

4.2 Discussion

Based on the description of the data in the research results, the researcher will discuss and calculate the level of effectiveness of Article 23 Income Tax on Labor Providing Services at the Benteng Selayar Tax Counseling and Consultation Services Office using the effectiveness ratio formula, so that based on the calculation results using the Effectiveness Ratio Formula the researcher will determine calculation of PPh 23 for effective or ineffective services. Total target withholding for PPh Article 23 (2020): 200,000, total income from PPh Article 23 (2020): 227,562. Calculation of the effectiveness of Income Tax Article 23 of 2020 = 200,000/227562 x 100% = 87.88%

Note: In 2020, the target number of deductions for PPh Article 23 is 200,000, the total income from PPh Article 23 (2%) is 227,562. The total percentage is 87.88% indicating the level of effectiveness (Effective). Meanwhile for 2021 and 2022 there has been a decrease in the level of effectiveness, where in (2021) the percentage was 37.55% with the statement (Less Effective), and for the year (2022) the percentage was 11.25% with the statement (Very Ineffective).

The effectiveness calculation above is viewed from a nominal perspective, the total nominal target for cutting PPh Article 23 is 200,000, - the total number of calculation results for PPh Article 23 is 227,562 in the year (2020), based on the formula calculation it is known that the effectiveness is 87.88% and based on a ratio of 70% -100% falls into the effective category. Meanwhile, for the year (2021), the target for cutting PPh Article 23 is 200,000, the total calculation result for PPh Article 23 is 53,250, based on formula calculations it is known that its effectiveness is 37.55% and based on a ratio of 21% -40% it is included in the ineffective category. Likewise, in 2022 the effectiveness rate will only reach 11.26% in the very ineffective category. If we look at it from 2020-2022, the level of effectiveness of Income Tax Article 23 at the Benteng Selayar Tax Counseling & Consultation Services Office has decreased significantly.

The obstacles faced by the Benteng Selayar Islands Tax Counseling and Consultation Services Office are difficulties in verification and inspection, because a comprehensive verification and inspection process requires sufficient resources and time. So this can affect the effectiveness of handling Income Tax Article 23.

Based on the description above, seeing any obstacles or difficulties and inspections, the Benteng Selayar Islands Tax Counseling & Consultation Services Office can carry out routine inspections and supervision of tax withholding agents in their area to ensure their compliance with tax regulations. This can help identify potential errors or violations of Income Tax Article 23, as well as provide recommendations and guidance to improve compliance.

This research is supported by previous research, one of which is Hartina, Julie J. Sondakh in 2019 with the title Analysis of the Application of Income Tax Article 23 on Services at PT. Hasjrat Multifinance Manado and from the results of his research stated that the calculation/withholding of PPh Article 23 was carried out by PT. Hasjrat Multifinance is in accordance with Minister of Finance regulation Number 141/PMK.03/2015. For the PT tax payment process. Hasjrat Multifinance Manado did not experience any delays and was in accordance with the tax provisions of Law No. 36 of 2008. However, the process of reporting PPh Article 23 by the company was not fully in accordance with the applicable tax provisions. And as a result of Hartina Julie J.Sondakh's research, researchers are also interested in conducting research on the effectiveness of the tax office in supervising clients' handling of PPh Article 23.

This research is also supported by other

previous researchers, namely Nurul Izzah (2022) with the title Effectiveness of Income Tax Article 23 for Services at AKP2I Tax Consultant Office Massaniga & Partners, and from the results of his research it is stated that the calculation/withholding of PPh Article 23 carried out by PT. Famon Global is in compliance with applicable tax regulations.

This is in contrast to previous research by Ahmad Dahlan (2016) where the research results showed that income tax revenue Article 23 Other Services at KPP Pratama Probolinggo was still less effective because there was still a lack of awareness among taxpayers in fulfilling their obligations to pay taxes.

5. CLOSING

5.1 Conclusion

Based on the results of the research and discussion above, it can be concluded that the handling of the implementation of income tax article 23 on labor provider services at the Tax Counseling and Consultation Services Office has not been carried out effectively and well in accordance with the Income Tax Law. Where during the 2020-2022 period the calculation of Income Tax Article 23 from the Fort Selayar Islands Tax Counseling and Consultation Services Office experienced a significant decrease.

5.2 Suggestions

Based on the research that has been carried out, the suggestions that researchers can give are as follows:

It is hoped that the Benteng Selayar Islands Tax Counseling and Consultation Services Office will increase supervision and audit of Article 23 Income Tax on a regular basis so that the calculation and reporting of Article 23 Income Tax will get effective results.

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