



JOJAPS

eISSN 2504-8457



Journal Online Jaringan Pengajian Seni Bina (JOJAPS)

Analysis of Cutting, Depositing and Reporting of Income Tax Article 4 paragraph (2) for Construction Services at PT Pelabuhan Indonesia I (Persero)

Laelis Neni & Hasbiana Dalimunthe^{ab}

^a*Accounting Departement, (Politeknik LP3I Medan)*

^b*Accounting Departement (Universitas Medan Area)*

Abstract

The purpose of this research is to determine the suitability of cutting, depositing and reporting PPh Article 4 paragraph (2) for Construction Services at PT Pelabuhan Indonesia 1 (Persero) with Law Number 36 of 2008. This research was conducted from January to March 2019. Types of data used in this study are primary data and secondary data, while the method of data analysis is descriptive qualitative. Based on the results of the study, it was found that the deduction, depositing and reporting of Income Tax Article 4 paragraph (2) for construction services were in accordance with Law Number 36 of 2008 concerning income tax. The rates charged by PT Pelabuhan Indonesia 1 (Persero) are in accordance with the applicable tax rates based on the classification of the company. PT Pelabuhan Indonesia 1 (Persero) conducts tax deposits with BNI Direct, while reporting since 2017 uses the online DGT feature, e-filing.

© 2019 Published by JOJAPS Limited.

Keywords: *Income Tax, Income Tax Article 4 paragraph (2), Construction Services*

1. Introduction

Profit is the main goal of a profit-oriented company. Mulyadi (V. Wiratna, Sujarweni 2015, in Laelisneni) stated that profits earned by companies are benchmarks that are often used as a basis for assessing the success or failure of company management. The company management must be reliable in managing company profits and also in calculating corporate taxes that must be paid.

Based on Law No. 36 of 2008, Income Tax (PPh) is a tax that is imposed on individuals and entities based on the amount of income received during one year. One of the Income Taxes that have a great contribute to the country is Income Tax (PPh) Article 4 Paragraph (2). The functions functions is to cut taxes on income in the form of interest on deposits and other savings, transactions of shares and other securities on the stock exchange, transfer of assets in the form of land and/or buildings and so on. Income Tax (PPh) Article 4 Paragraph (2) provides revenue for the state in 2016 of Rp.117,676,779,834,495 and in 2017 of Rp.138,726,858,055,665. It can be seen that revenue from Income Tax (PPh) Article 4 paragraph (2) has decreased by 9.66% from the previous year. This encourages the government to disseminate to the public the importance of taxes for the country and conduct an evaluation of subjects who are required to pay taxes.

PT Pelabuhan Indonesia 1 (Persero) is a State-Owned Enterprise located on Jalan Krakatau Ujung No. 100 Medan. PT Pelabuhan Indonesia 1 (Persero) has an obligation to deduct several Income Taxes, one of which is PPh Article 4 Paragraph (2). Based on observations made by researchers, during 2018 and 2019 PT Pelabuhan Indonesia 1 (Persero) has several projects, one of them was the construction of the Kuala Tanjung Port Terminal. In addition, there is the same piece of evidence number issued by the Directorate General of Taxes (DJP) through e-SPT, therefore it will slow down the process of depositing and reporting of PPh Article 4 paragraph (2) on construction services. Based on this, the researcher is interested in conducting a study entitled "Analysis of Withholding, Depositing and Reporting of Income Tax (PPh) Article 4 Paragraph (2) on Construction Services at PT Pelabuhan Indonesia 1 (Persero)".

The purpose of this research is to determine the suitability of withholding, depositing and reporting of Income Tax (PPh) Article 4 Paragraph (2) applied by the company with the applicable laws and regulations of Law No. 36 of 2008.

2. Literature Review

2.1 Definition of Tax

In Law No. 16 of 2009 concerning the fourth amendment to Law No. 6 of 1983 concerning General Provisions for Taxation and Tax Procedures in article 1 paragraph 1 stated that taxes are mandatory contributions to the state owed by individuals or compelling bodies based on the Law, by not getting a direct reward and used for the needs of the state for the maximum interests of the community.

Based on this definition, it can be concluded that taxes are contributions from the community to the state based on the strength of the law without getting reciprocity directly and are used to finance state households, ie expenditures that have benefit for wider community.

2.2 Income Tax (PPh) Article 4 paragraph (2)

Income Tax (PPh) Article 4 paragraph (2) is a final tax that is imposed on certain income whose amount cannot be credited with the tax payable of Corporate Income. Revenues that are object to Final Income tax (PPh) are:

1. Deposit / savings interest income placed domestically and abroad, discounted of Bank Indonesia Certificates (SBI) and demand deposits;
2. Income from the sale transaction of the founder's shares and not the founder's shares;
3. Income from interest / discounted obligations and government securities;
4. Income of lottery prizes;
5. Income from leasing land and / or buildings;
6. Income from construction services, including construction planning, construction implementation, and construction supervision;
7. Taxpayers who have businesses to transfer rights to land and / or buildings;
8. Income from savings interest paid by cooperatives to individual taxpayers members;
9. Dividend income received / obtained by an individual taxpayer;

2.3 Income Tax (PPh) Article 4 paragraph (2) of Construction Services Business

A. Definition of Construction Services

Construction services are consulting services of construction work planning, construction work implementation services, and construction work supervision consulting services. Meanwhile, the classification of construction services business in Government Regulation (PP) No. 28 of 2000, consisting of:

- a. Business classification is generally applied to business entities that have the ability to carry out one or more areas of work;
- b. The business classifications are specialist applied to the business of individuals and / or business entities that have the ability to only carry out one sub-sector or one sub-section;
- c. The business classifications of individuals with certain work skills are applied to businesses of individuals who have the ability to only carry out certain work skills.

Therefore, qualification is a classification of businesses providing goods and services both small, medium and large. The function of the qualification is to determine the ability to carry out the work specified by the Industrial Chamber of Commerce (KADIN) and the Construction Services Development Institute (LPJK).

B. Rates

Domestic taxpayers and Permanent Establishments (BUT) who receive income from construction services must paid the income tax at the following rates:

Table 2.2 Construction Services Rates are based on the type of activity and qualifications

No.	Type of activity	Qualifications	Rates
1.	Construction execution	Small Qualifications	2%
2.	Construction execution	Medium and Large Qualifications	3%
3.	Construction execution	No Qualifications	4%
4.	Construction Planning and supervision	Having Qualifications	4%
5.	Construction Planning and supervision	No Qualifications	6%

Source : Directorate General of Taxes (DJP)

C. Basis for Tax Imposition

Income Tax (PPh) Article 4 Paragraph (2) Final on construction services is calculated by multiplying the PPh rate by DPP of construction services provided or used. There are two ways in calculation the rates:

- a) Total payment, if the final PPh on construction services is charged through withholding PPh by the service user (project owner).
- b) Total payment receipt, if the final PPh of construction services is imposed through self-depositing by the contractor concerned.

D. Procedures of withholding Income Tax

- a) If the service user is a government agency, domestic body, permanent establishment or WPOP in the country designated by the DGT, it is immediately deducted by the service user when payment is made.
- b) If the service user is besides in (a) the recipient of the income deducts himself at the time of payment.

E. Procedures of Depositing and Reporting

- a) Tax payments / deposits, both withholding and depositing made to the bank or PT Pos later than the 10th of the following month after the tax period ends. Depositing PP uses a Tax Payment Slip(SSP) or other administrative facilities that are equated with the SSP.
- b) Taxpayers must be paid later than the 20th of the following month after the tax period ends.

3. Methodology

This research was conducted at PT Pelabuhan Indonesia 1 (Persero) which is located at Jl. Krakatau Ujung No.100 Medan in February to April 2019. The type of data used in this research is primary data obtained through interviews and secondary data in the form of SPT for Income Tax (PPh) Article 4 paragraph (2) for construction services, Withholding Income Tax (PPh) Article 4 paragraph (2) evidence for construction services, Receipt of Letters Evidence, Deposit Electronics Slip (SSE), and other data relating to the object of the research. Field studies, documentation and literature studies are conducted in this research as the collecting data techniques. The data analysis method used is quantitative descriptive by analyzing and explaining the withholding, depositing and reporting of Income Tax Article 4 paragraph (2) for construction services performed by PT Pelabuhan Indonesia 1 (Persero) and its compliance with Law No. 36 of 2008.

4. Result and Discussion

4.1 Analysis of Income Tax (PPh) Article 4 paragraph (2) of Construction Services

PT Pelabuhan Indonesia 1 (Persero) is a construction service user who has the obligation to deduct any services he has paid in accordance with Government Regulation No. 40/2009 concerning Income Tax on construction services, KUP Law No. 16/2009 concerning Payment Procedures and Tax Payment and Law No. 36/2008 concerning Corporate Income Tax. Following are the steps to be taken in answering the problem of the research:

- a. Before running a project, the following stages are carried out, such as:
 - 1) PT Pelabuhan Indonesia 1 (Persero) entered into a cooperation agreement with a subcontractor. The things contained in the agreement are the services to be used and the total to be paid to the contractor including the stages.
 - 2) After that the subcontractor will submit registration as a vendor of PT Pelabuhan Indonesia 1 (Persero) by completing the documents such as Registration Form, Taxpayer Identification Number (NPWP), Taxable Entrepreneur Confirmation Letter (SPPKP), registration request letter, Business License Construction Services (SIUJK), and other supporting documents.
 - 3) After being registered, the contractor will submit additional account numbers as a means to receive payments from PT Pelabuhan Indonesia 1 (Persero).
 - 4) Then, the contractor will send a request for payment to PT Pelabuhan Indonesia 1 (Persero) based on the progress of the project carried out, in this case for payment Phase I (one) to Phase IV (four). Therefore, PT Pelabuhan Indonesia 1 (Persero) will make payments for construction services.

- b. Withholding of Income Tax (PPh) Article 4 paragraph (2) of Construction Services

PT Pelabuhan Indonesia 1 (Persero) will deduct the Income Tax Article 4 paragraph (2) when it has made payment for the services it receives by multiplying the total payment or the Basic Tax Imposition (DPP) with the income tax Article 4 paragraph (2) in accordance with the business classification based on a Construction Services Business License (SIUJK) made by LPJK. Following are the details of Article 4 paragraph (2) PPh deduction made by PT Pelabuhan Indonesia 1 (Persero).

Table 4.1 Withholding of Income Tax (PPh) Article 4 Paragraph (2) of Construction Services in January**January 2019****Main Office**

No.	Company Name	Amount (Rp)	Date of Payment	Rates (%)	PPh (Rp)
1	PT Wijaya Karya (Persero) Tbk	10.465.869.409	21/01/2019	3	313.976.082
2	PT Valde Trikarsa Megatunggal	4.675.000	24/01/2019	2	85.000
Tanjung Pinang Office					
3	PT Hari Jadi Sukses	7.836.230.000	25/01/2019	3	235.086.900
Tanjung Balai Asahan Office					
4	PT Sidomukti Lestari	1.753.490.665	17/01/2019	3	52.604.720
	Total	20.060.265.074			601.752.702

Source: PT Pelabuhan Indonesia 1 (Persero)

Table 4.2 Withholding of Income Tax (PPh) Article 4 Paragraph (2) of Construction Services in February**February 2019****Belawan**

No.	Company Name	Amount (Rp)	Date of Payment	Rates (%)	PPh (%)
1	PT Kaharutama	1.493.090.909	12/02/2019	3	44.792.727
2	PT Inti Persada Raya Lestari	1.174.669.652	13/02/2019	3	35.240.090
3	PT Inti Persada Raya Lestari	939.735.722	13/02/2019	3	28.192.072
4	PT Sangsaka	1.515.920.123	20/02/2019	3	45.477.604
Dumai					
5	PT Nindya Karya (Persero)	21.731.803.746	14/02/2019	3	651.954.112
BICT					
6	PT Lautan Belawan Jaya	51.496.750	21/02/2019	2	1.029.935
Tanjung Pinang					
7	CV Srikandi Multi Mandiri	1.092.427.024	13/02/2019	2	21.848.540
Pekanbaru					
8	CV Adela Raya	290.295.500	07/02/2019	2	5.805.910
Tanjung Balai Asahan					
9	CV Sidomukti Lestari	962.010.925	15/02/2019	3	28.860.328
	Total	29.251.450.351			863.201.318

Source: PT Pelabuhan Indonesia 1 (Persero)

Table 4.3 Withholding of Income Tax (PPh) Article 4 Paragraph (2) of Construction Services in March

March 2019					
Main Office					
No.	Company Name	DPP (Rp)	Date	Rates (%)	PPh (Rp)
1	PT Cemerlang Samudra Kotrindo	6.676.018.182	05/03/2019	3	200.280.545
2	PT Valde Trikarsa Megatunggal	86.400.000	12/03/2019	2	1.728.000
3	PT Anta Raksa	1.962.699.818	14/03/2019	3	58.880.995
4	PT Anugerah Bangun Kencana	4.500.000.000	08/03/2019	3	135.000.000
5	PT Valde Trikarsa Megatunggal	8.900.000	20/03/2019	2	178.000
6	CV Citra Pramatra	123.222.727	25/03/2019	4	4.928.909
7	PT Mercor Indonesia	838.854.545	11/03/2019	3	25.165.636
8	PT Anugerah Bangun Kencana	5.625.000.000	25/03/2019	3	168.750.000
9	PT Adhimascripta Dwipantra	155.181.818	27/03/2019	4	6.207.273
Belawan					
10	PT Tugan Mandiri Gemilang	1.260.316.765	05/03/2019	3	37.809.503
11	PT Nindya Karya	30.454.221.818	05/03/2019	3	913.626.655
12	PT Duta Agung Group	1.050.077.128	28/03/2019	3	31.502.314
13	PT Inti Persada Raya Lestari	1.174.669.652	28/03/2019	3	35.240.090
Dumai					
14	PT Curve Consultan Enjinereng	425.425.000	25/03/2019	4	17.017.000
15	PT Diagonal Jaya Multi Kreasi	699.670.000	26/03/2019	4	27.986.800
16	CV Karya Vitaloka Konsultan	280.090.909	28/03/2019	4	11.203.636
	Total	55.320.748.362			1.668.028.556

Source: PT Pelabuhan Indonesia 1 (Persero)

PT Pelabuhan Indonesia 1 (Persero) in the January 2019 tax period has paid the use of construction in the amount of Rp20,060,265,074 and deducted the income tax (PPh) Article 4 paragraph (2) of Rp601,752,702. During the February 2019 tax period, PT Pelabuhan Indonesia 1 (Persero) made payments for the use of construction in the amount of Rp.29,251,450,351 and deducted the income tax (PPh) Article 4 paragraph (2) of Rp.863,201,318, while in the March 2019 tax period, PT Pelabuhan Indonesia 1 (Persero) has made payments for the use of construction services in the amount of Rp55,320,748,362 and deducted the income tax (PPh) Article 4 paragraph (2) of Rp.1,668,028,556. Based on explanation above the income tax (PPh) Article 4 paragraph (2) conducted by PT Pelabuhan Indonesia 1 (Persero) can increase each tax period. The withholding is carried out by charging different rates according to the business qualifications of each of the service provider subcontractor companies.

c. Stages of Income Tax (PPh) Article 4 paragraph (2) of construction services

PT Pelabuhan Indonesia 1 (Persero) has always deposited the final tax from the deduction of Income Tax Article 4 paragraph (2) on time before the 10th of the following month by using BNI Direct. The method is as follows:

- 1) Enter the Billing ID number that has been created using the online tax payment feature in OnlinePajak.
- 2) Then you will get a State Receipt Number (NTPN) after completing payment. Then enter the NTPN into the SPT report when you are doing *e-Filing* or report paying taxes.

Table 4.4 Depositing of Income Tax (PPh) Article 4 Paragraph (2) of Construction Services in January

Tax Period of January 2019				
No.	Descriptions	Deposit Date	NTPN	Amount of PPh
1	Main Office	11/02/2019	4FBF862NEVIM1M9P	314.061.082
2	Tanjung Pinang Office	11/02/2019	7884A62PB7DFSD9P	235.086.900
3	Tanjung Balai Asahan Office	11/02/2019	CF57A62PF0FPHI9P	52.604.720
	Total			601.752.702

Table 4.5 Depositing of Income Tax (PPh) Article 4 Paragraph (2) of Construction Services in February

Tax Period of February 2019				
No.	Description	Deposit Date	NTPN	Amount of PPh
1	Kantor Pusat	11/03/2019	321DC2FM826OC4RP	11.395.000
2	Belawan	11/03/2019	3DAD32FMC4J2P2RP	153.702.493
3	Dumai	11/03/2019	611452FM0G251QRP	651.954.112
4	BICT	11/03/2019	73F792FMIQPJS1RP	1.029.935
5	Tanjung Pinang	11/03/2019	B0C5F2FL75Q4CRRP	21.848.540
6	Pekanbaru	11/03/2019	5B08D2FOM24VHGRP	5.805.910
7	Tanjung Balai	11/03/2019	06FB42FLFT6QM9RP	28.860.328
	Total			874.596.318

Tabel 4.6 Depositing of Income Tax (PPh) Article 4 Paragraph (2) of Construction Services in March

Tax Period of March 2019				
No.	Description	Deposit Date	NTPN	Amount of PPh
1	Kantor Pusat	10/04/2019	82A904DISKKB49L9	601.119.358
2	Belawan	10/04/2019	4F0F84DHM79915L9	1.018.178.562
3	Dumai	10/04/2019	E4773DJ8IF9JAL9	76.717.436
	Total			1.696.015.356

Source : PT Pelabuhan Indonesia 1 (Persero)

From the table above, it is determine that the deposit of Income Tax Article 4 paragraph (2) in January 2019 period was carried out on February 11, 2019. Similarly, the deposit of Income Tax Article 4 paragraph (2) The February 2019 period was made on March 11, 2019. This is due to the date 10 in February and March 2019 falls on Sunday, so deposits can be made the next day, on Monday. Therefore, depositing the Income Tax (PPh) Article 4 paragraph (2) is in accordance with the provisions of the applicable legislation.

b. Reporting Stages of Income Tax (PPh) Article 4 Paragraph (2) of Construction Services

Since 2017 PT Pelabuhan Indonesia 1 (Persero) has reported its taxes using the online/*e-filing* feature in the OnlinePajak application. *E-Filing* Online Tax has been approved by the Directorate General of Taxes (DGT) with Decree No. Kep 193 / PJ / 2015. Report Evidence (BPE) received through OnlinePajak is legal from the DGT. The following are the stages in tax reporting through *e-filing*:

- 1) The company must register/enter in advance on the OnlinePajak *e-filing* by selecting the *e-filing* Menu



Figure 4.1 How to report taxes using *E-filing*
 Source: <https://www.online-pajak.com/e-filing>

- 2) The company uploads a CSV file, which is *SPT Masa PPh Article 4 paragraph (2)* along with other attachments in PDF format by clicking the "+ Upload CSV File Upload and Attachments" button by clicking the "+ Upload File" button. Before uploading the company you must ensure that the attached CSV and PDF files is in the same name.



Figure 4.1 How to report taxes using *e-filing* (continued)
 Source : <https://www.online-pajak.com/e-filing>

- 3) Then click "Lapor" button to complete the taxes report.

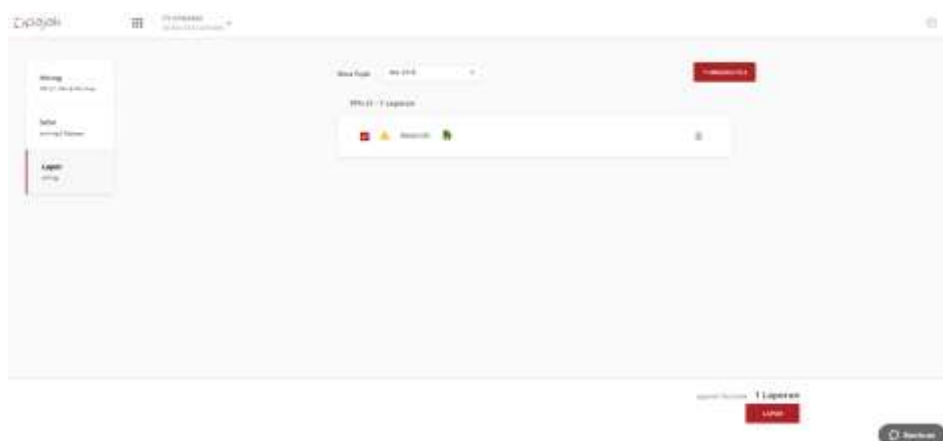


Figure 4.1 How to report taxes using *e-filing* (Continued)
 Source : <https://www.online-pajak.com/e-filing>

- 4) The final stage is receipt of report evidence (Electronic Receipt Evidence / Electronic Receipt Number) which is approved by the DGT. Then click the View BPE button to download the Electronic Receipts Evidence (BPE). The tax reporting process is complete.

	PT.MITRA PAJAKKU <small>MITRA TERIMA DIREKTORAT JENDERAL PAJAK - DI KEP-1021/PJ-01/2019</small>	pajakku
BUKTI PENERIMAAN ELEKTRONIK		
NPWP	0 1 0 8 1 0 0 9 5 1 1 5 0 0 2	
NAMA WAJIB PAJAK	PELABUHAN INDONESIA 1 (PERSERO)	
ALAMAT WAJIB PAJAK	JL. YOS SUDARSO	
JENIS PAJAK	SPT Masa PPh Pasal 4 ayat (2) 2009	
MASA / TAHUN PAJAK	Januari / 2019	
KODE PEMBETULAN	0	
STATUS SPT	Kurang Bayar	
	Rp. 52.604.720,00	
KODE ASP	002	
Tanggal Pengiriman (DD/MM/YYYY)	Nomor Transaksi Pengiriman	Nomor Tanda Terima Elektronik
20/02/2019 08:38:26	0021902200838718	82056201810090519102

Figure 4.2 Electronic Receipt Evidence from PT Mitra Pajakku
Source : PT Pelabuhan Indonesia 1 (Persero)

Based on the data obtained by researchers, the reporting of Income Tax (PPh) Article 4 paragraph (2) of the January 2019 Tax Period was conducted on February 20, 2019, while the reporting of Income Tax (PPh) Article 4 paragraph (2) of the February 2019 Tax Period was carried out on March 19, 2019, and the reporting of Article Income Tax (PPh) 4 paragraph (2) The March 2019 tax period is conducted on April 22, 2019. It is because April 20 and 21 is holiday, so the reporting is done on the following day. Based on this information, it is concluded that the reporting of Income Tax Article (PPh) 4 paragraph (2) of the January to March Tax Period is in accordance with the applicable laws and regulations.

5. Conclusion

Based on these results, it can be conclude that PT Pelabuhan Indonesia 1 (Persero) is a construction service user company that has the obligation to withholding, depositing, and reporting Income Tax (PPh) Article 4 paragraph (2) on the construction services its receives. There is the same number of evidence between different transactions on the piece of evidence issued by Directorate General of Taxes (DGT) through the e-SPT application. It cause the lengthy process of depositing and reporting Income Tax (PPh) Article 4 paragraph (2); they must report to the Taxes Services Office (KPP) first. Meanwhile, the application of withholding, depositing and reporting of Income Tax (PPh) Article 4 paragraph (2) on Construction Services is in accordance with Law No. 36 of 2008.

References

- A.M. Yusuf (2016), *Metode Penelitian Kuantitatif, Kualitatif & Penelitian Gabungan*. Jakarta: Prenada Media, 2016.
- Dian Rini Beutari & Laelisneni (2017) , Analisis Penetapan Harga Jual Dalam Perencanaan Laba Pada Home Industri Tempe Setia Budi Medan , Jurnal Bis-A Politeknik LP3I Medan 2017
- J. Susyanti and A. Dahlan (2015), *Perpajakan Untuk Praktisi dan Akademisi*. Malang: Empatdua Media, 2015.
- Mardiasmo, *Perpajakan (2016)*. Yogyakarta: C.V Andi Offset, 2016.
- Pemerintah Nomor 28 Tahun 2000. *Usaha dan Peran Masyarakat Jasa Konstruksi*. Presiden Republik Indonesia.
- Undang-Undang Ketentuan Umum dan Tata Cara Perpajakan Nomor 16 Tahun 2009. *Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 5 Tahun 2008*. Presiden Republik Indonesia.
- Undang-Undang Perpajakan Nomor 36 Tahun 2008. *Perubahan Keempat atas Undang- Undang Nomor 7 Tahun 1983*. Presiden Republik Indonesia.
- V.W. Sujarweni (2015), *Metodologi Penelitian-Bisnis & Ekonomi*. Yogyakarta: Pustakabarupress, 2015.
- Waluyo (2014), *Perpajakan Indonesia*. Jakarta: Salemba Empat, 2014.