



Evaluation of Income Tax Calculation, Desposit, and PPh 23 on
Merchandising Business

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ARTICLE INFORMATION	ABSTRACT
Received: 21 st , July 2024 Revised: 18 th , March 2026 Accepted: 30 th , April 2026 <i>Keywords:</i> Calculation, Deposit, Reporting, Income Tax 23.	Article 23 determines taxes on capital gains, service awards, prizes, and awards, as well as other income (except those that have been deducted under Article 21 Income Tax). It is the responsibility of everyone involved- whether as payer or recipient- to withhold and submit these taxes to the relevant authorities. This research aims to evaluate how Merchandising Business calculates, deposits, and reports Income Tax Article 23, following the regulations. Qualitative research utilizes descriptive research methodology. Calculation, deposit, and reporting of income tax (Article 23) Based on what we have learned, Merch Ind complies with Income Tax Law No. 36 of 2008. A notification letter (SPT) for the Income Tax Period often required for taxpayers (Article 23). All transactions, tax calculations, and payment details must be included in this letter. Compliance with legal requirements, consistent revenue, and well-managed public funds are all benefits of complying with these reporting standards. Understanding how to calculate, deposit, and report Article 23 income tax accurately is important to maintain public trust in the government and its tax system. This, in turn, impacts system efficiency, the government can increase the efficiency of tax management, while taxpayers support sustainable and inclusive economic development in Indonesia.

INTRODUCTION

The public and business actors are legally obliged to pay a certain amount to the government in the form of taxes. These funds are then used for public projects aimed at improving people's living standards. Income tax contributes to the state treasury. This is in accordance with (Sihombing, 2020) Taxes are a way for citizens to pay for public services; they are based on laws and can be enforced by refusing to pay for key services (Counter-performance). To fund routine spending, the government collects taxes from its citizens and puts the remainder into a public savings account, which is the primary funding mechanism for public investment. Income Tax Guide in (Harjo, 2023) Income received in any form or in kind must be subject to tax withholding throughout the tax year in accordance with applicable tax regulations. The term "tax year" is

defined in accordance with the Income Tax Act, as a calendar year; however, taxpayers are allowed to use an alternative budget year as a calendar year as long as it consists of twelve months.

By outlining the steps involved in filing Article 23 income tax, the study looks at how compliant companies are. A number of factors can be considered in this regard, including the steps involved in calculating, depositing, and reporting proof of income tax withholding, all in accordance with Law no. 36 of 2008 concerning Indonesian Tax Regulations.

According to (Kurniawati, 2017) Article 23 of income tax requires domestic individuals and entities to pay their taxes first through tax deductions. Taxpayers can reduce their income tax liability at the end of the year by claiming proof of deduction as a tax credit. Tax must be withheld from any money received, disbursed, or paid by domestic or foreign entities, including but not limited to government agencies, activity organizers, permanent bodies, or representatives of multinational companies to domestic or foreign taxpayers. According to research (Senduk, 2019), this article examines 23 locations of PT Bank Syariah Mandiri Manado in relation to withholding, depositing, and reporting income tax, using descriptive qualitative observations and in-depth interviews with the companies studied. A review of relevant laws in PPH 23 Law no. 36 of 2008 reveals that Bank Syariah Mandiri has dutifully fulfilled its tax reporting, withholding, and remittance responsibilities.

Study (Rampengan, 2014) The author uses descriptive qualitative analysis techniques to explore PT Hasjrat Multifinance's tax reporting practices, as well as the treatment of income tax calculations and accounting as outlined in Article 23. These findings show that Article 23 income tax is calculated and reported accurately in accordance with regulations which stipulates that the deposit deadline is the tenth of the following month and the reporting deadline is twenty days after the end of the tax period.

Services that are exempt from income tax withholding under Article 21 are subject to Article 23. Law 141 / PMK.03/2015, issued by the Minister of Finance, explains the types of additional services (Ministry of Finance, 2015). The minister's order covers transportation and expedition services as well as services mentioned in Article 15 of the Income Tax Law. The author of this article has researched goods transportation companies and found that, among other things, an expedition is CV Thus, Article 23 Calculation, payment, and reporting of Income Tax is within the scope of the company organization. Based on Article 23, the PPH rate is 2% of gross income. The tax holder, which is often a corporate organization, is responsible for withholding tax from income before it is paid to the recipient. The amount withheld must then be remitted to the state treasury according to the relevant schedule.

Article 23 of the Indonesian tax code is a key component that helps bring in money for the government. Examining CV 36 aims to find out whether this provision provides an appropriate basis for calculating, and paying tax on savings and income, or not. The authors are very interested in investigating the topic under the term "Evaluation of Calculation, Deposit, and Reporting of Income Tax Article 23 on CV XYZ". Hope it can be useful for several people who can benefit from this research.

LITERATURE REVIEW

Understanding Tax. According to (Sihombing, 2020) , taxes are collected by the government from the population or wider community in accordance with different legal standards to fund the production of products and services for the benefit of society. The following things can be concluded from the many definitions of tax that have been stated previously: (1) tax can refer to applicable contributions; (2) the tax still applies even if the lead service, co-performance, or award is not given directly.

Tax Accounting. Based on (Senduk et al., 2019) Tax accounting involves determining the amount of tax that must be paid using the company's financial records. For the purpose of determining a business's taxable income for a particular tax year, as well as the amount of income taxes a business must pay, tax accountants must carefully record, categorize, summarize, and interpret all of a company's financial transactions. Here, taxpayers are people and companies. Bookkeeping and recording is another name for tax accounting, which is a subfield of accounting that deals with recording, handling, calculating, analyzing, and developing tax strategies related to business transactions and taxes. According to Article 1 Number 29 of the

law concerning General Provisions and Tax Procedures, accurate accounting includes the preparation of financial reports for the current year, including profit and loss statements and balance sheets. Assets, liabilities, capital, revenue, and expenses are all included in these financial accounts, along with the total purchase price and delivery of products and services. In the tax accounting domain. A business's financial accounts are still used to determine its taxable income due to special accounting rules established by tax law. These rules cover things like how financial transactions and events are defined, how measurements are taken, and what information must be reported.

Tax Function. DJP believes that taxes play an important role in the life of the country, especially in development, as a function of taxation. Thus, taxes have many purposes, one of which is (1) budget function. Regulatory role, which aims to fund national development and other government expenditure. As a tool to stimulate export operations, taxes can be used to limit the rate of inflation. For example, there is an export tax on products. Another role of taxes is to equalize distribution. The fourth function is stabilization, which aims to balance profit sharing and general welfare. Stabilizing the economic situation is the goal.

Tax Collection System. According to (Wangkar, 2022), among other things, there are three different taxation systems used in Indonesia: (1) Independent Evaluation System. How much tax each individual must pay is determined by this method. In the case of the government's online administration system or the Tax Office (KPP), taxpayers are considered active participants in the tax calculation, payment, and reporting process. (2) Official Evaluation System. Tax authorities or tax collectors are allowed to freely decide the total tax to be paid as a result of this tax collection method. In most cases, taxpayers do nothing to prevent tax authorities from using this collection method to collect their tax liability. When settling land and property taxes (PBB) or other forms of municipal taxes, this method of revenue collection is often used. The third system is cutting assessment. As part of this method, taxpayers and tax officials alike are notified that an impartial third party will determine the final tax amount. One of the characteristics of this method is the elimination of the requirement for workers to physically visit the tax office with their wages deducted by the agency treasurer.

Tax Accounting Theory. Tax accounting is tracking money coming in and out of a business, sorting it into categories, and finally, preparing fiscal financial reports in accordance with tax regulations for filing tax returns (Hilendria, 2020). Finding the tax owed is the main objective of tax accounting, which uses the company's financial records as a basis (Rembet, 2016).

Income Tax Subject 23. E-Bupot is required for Income Tax Withholding (Articles 23 and 26) and Income Tax Notifications (Articles 23 and 26) must be prepared in accordance with the Director General of Taxes regulations (PER-04 / PJ / 2017) regarding structure, substance, and the solution. Article 23 stipulates that income tax withholding applies to government bodies, permanent business entities and individuals designated as withholding agents, including accountants, surgeons, consultant architects, notaries, lawyers and PPATs.

Income Tax Objects 23. Article 23: Matters subject to income tax withholding include:

1. Dividends, Section 4(1) (g) Taxation Ordinance
2. The Income Tax Law, especially Article 4 paragraph 1 letter f discusses interest.
3. PPH regulations regarding royalties (Article 4 paragraph 1 letter h)
4. In addition to amounts deducted from income tax calculated under Article 21, any bonuses, awards, prizes, or similar amounts
5. Rentals and other forms of income generated by property, excluding withholding income (Article 21 of the Income Tax Code)
6. Compensation for services other than those already deductible under Article 21 Income Tax, including technical and consulting services

Income Tax Rates. Payments made by domestic tax authorities, domestic businesses, foreign business agents dealing with domestic taxpayers, or withheld by persons involved are legally required to pay subject to the income tax rates described in Article 23, regardless of the method used. used.

1. 15% of the total after deducting items related to income tax (Article 21: royalties, dividends, interest, gifts/gifts).
2. 2% of total income, which includes income or rent related to property (except income or rent which has been deducted from 4 paragraph 2), money for consulting or development work, and other things that have not been claimed as deductions in Article 21 PPH.

Recording Income Tax Article 23. Based on (Akhadi, 2017) Income Tax Article 23 is usually calculated and recorded according to what is said below:

Article 23 Income Tax Recording Journal:

- a. When renting

Cash/Bank	xxx
Income Tax Article 23	xxx
Rental Income	xxx
- b. When Article 23 Income Tax is deducted

Prepaid Rent	xxx
Income Tax Debt Article 23	xxx
Cash/Bank	xxx
- c. When paying PPh Article 23

Income Tax Debt Article 23	xxx
Cash/Bank	xxx

Tax Payment (*billing system*). This system was introduced by the Directorate General of Taxes, also known as *the billing system*, which is an electronic-based system with direct supervision by the DJP to issue and manage *billing codes* that are part of the state revenue system. According to Article 1 (3) of the DJP regulations, this application is web-based which can be accessed via *the Internet* for creating *billing codes*. Initially, this application was only accessed via sse.pajak.go.id, starting January 1 2020 the service for creating *billing codes* was only available via the *e-billing menu* at DJP.

RESEARCH METHODS

The research approach used in this research is descriptive qualitative. An alternative method for qualitative research that has proven useful in building theory from field data is qualitative descriptive techniques (Fauzi, 2022: 97). The subject of this investigation is CV XYZ. This qualitative data is used in this research. If it cannot be quantified then it is considered qualitative data (Kuncoro, 2015: 145). This research utilizes primary and secondary sources for its data. Thorough interviews and careful observation were used to collect primary data. Information is taken from secondary sources, such as articles on income tax, savings and loan repayment periods, proof of savings, and tax reports, as well as data relating to the income tax object of study (Article 23). The initial steps in conducting CV XYZ research include defining the issue and developing research methods. The next steps include submitting a research application, collecting data, evaluating data, and drawing up findings.

RESULT AND DISCUSSION

Procedure for Withholding Income Tax Article 23. Tax income originating from transactions between two parties will be withheld and subject to PPh 23 withholding. Taxable income includes rental income, dividends, interest, royalties, gifts, awards, and compensation for services provided in the technical field, management, construction, consulting, etc. (excluding services subject to income tax deduction 21). Payment for services that are exempt from PPH deductions is regulated by Regulation no. 244 / PMK.03/2008, issued by the Minister of Finance. Article 23 withholding and calculation of income tax for CV XYZ is shown in Table 1.

Table 1. Calculation & Withholding of Article 23 Income Tax at a Rate of 2%

No	Month	Imposition Basis (DPP)	Rates	Income Tax withheld/collected
1	January	392,157	2%	7,843

2	February	350,000	2%	7,000
3	March	686,275	2%	13,725
4	April	573,530	2%	11,470
5	May	2,573,530	2%	51,470

Source: CV XYZ

Income Tax Deposit Procedure Article 23. CV 184 / PMK.03/2007 The Minister of Finance stated that, except for holidays and weekends (including Saturdays and Sundays), income tax will be due on the 10th of the following month. Reporting can be extended until the next working day. For bank payments, NTPN is required. The following is proof of CV XYZ's deposit in 2024:

Table 2. Payment of Income Tax Article 23

No	Month	Imposition Basis (DPP)	Income Tax withheld/collected	Date Deposited
1	January	392,157	7,843	04 February
2	February	350,000	7,000	March 05
3	March	686,275	13,725	April 05
4	April	573,530	11,470	06 May
5	May	2,573,530	51,470	07 June

Source : CV XYZ

Income Tax Reporting Procedure Article 23. According to the findings in the CV Then, complete the SPT Article 23 period, check the proof of deposit again, fill in the signature, and finally, submit the SPT. Next, collect the necessary documents, including proof of electronic reporting, and Article 23 of the Income Tax Return Form integrating e-Bupot with other federal programs. Based on Article 23 of the Income Tax Period, a notification letter (SPT) must be sent, the filing deadline is the 20th after the end of the tax period.

Payment of Income Tax Withholding Procedures Article 23. CV The tax rate for CV XYZ services is 2%. However, if the subject does not have a Taxpayer Identification Number (NPWP), 4% of total gross income will be charged.

Evaluation of Income Tax Payment Procedures Article 23. CV XYZ shows that payments regarding income tax, Article 23 of Ministerial Regulation No. 184 / PMK.03/2007 applies. In this case, CV Then, print *the billing*, and CV XYZ will pay online. deposit no later than the 10th. If the due date is exceeded, it is affected by administrative fines, such as 2% monthly interest calculated from the time the payment is due plus one full month, a fee will be charged.

Evaluation of Income Tax Reporting Procedures Article 23. CV To complete the reporting process, the State Revenue Transaction Number (NTPN) required to record deposits must be filled in first. After that, complete Article 23 of the SPT, verify the deposit details, sign the statement, and then send the report. The next step is to collect all the necessary documents, the SPT Article 23 / unification form, and proof of electronic reporting. Please ensure that the notification letter (SPT) for the purposes of the Income Tax Period, as intended in Article 23, is submitted no later than the 20th day after the end of the tax period. If the report due date occurs on a weekend (Sunday, Saturday, or national holiday), have the option to send it on the next working day. After the Income Tax 23 reporting process is complete, CV XYZ will provide an attached tax return and proof of deduction to the transaction counterparty to verify payment and tax reporting.

CONCLUSIONS

The author concludes from his investigation that CV XYZ has fulfilled its tax obligations in paying Article 23 of the Income Tax Code and has implemented its provisions in accordance with the tax. Never miss a month's income tax payment, whether on the 10th or later, in accordance with Income Tax Article 23. According to tax law, Article 23 also fulfills its reporting responsibility for income tax on time, either before the 20th or no later than the 20th. next month. Until now, CV XYZ has used the cash basis technique for recording.

The advice that can be conveyed to the author is that it would be better for CV XYZ to switch from a cash basis to an accrual basis in order to increase the visibility of its current financial status. Calculation and reporting of income tax based on Article 23 can be carried out without obstacles as long as it follows the rules regulated in Law 36 of 2008 concerning tax reporting and rate calculations. Tax payments, including estimates, deposits, and reports, are in accordance with Article 23, this article aims to be used as a reference for further studies.

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