

Analysis of Calculation, Depositing, and Reporting of Income Tax Article 22 on Procurement of Goods at the Regional Finance and Asset Agency of North Sulawesi

Jesica Juliana Esther Kaat^{1*}, Jessy D. L. Warongan², Claudia W. M. Korompis³
Universitas Sam Ratulangi, Indonesia

Corresponding Author: Jesica Juliana Esther Kaat jesticakaat01@gmail.com

ARTICLE INFO

Keywords: Calculation, Depositing, Reporting, Income Tax Article 22

Received : 4, February

Revised : 22, February

Accepted: 23, March

©2025 Kaat, Warongan, Korompis :

This is an open-access article distributed under the terms of the [Creative Commons Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

Income Tax Article 22 is one type of tax collection on the procurement of goods carried out by one party against taxpayers for goods procurement activities. PMK Number 59 / PMK.03 / 2022 concerning Collection of Income Tax Article 22 in Connection with Payment for Delivery of Goods and Activities, especially for the purchase of goods by government treasurers, is levied at a rate of 1.5%. This study is to determine the calculation, deposit, and reporting of Income Tax Article 22 on the procurement of goods in BKAD North Sulawesi in accordance with tax regulations. This research method uses a qualitative descriptive method. The results showed that there were still errors in the calculation and collection of Income Tax Article 22 objects, deposits had been made on time but reporting was still not done in the Periodic Tax Return but was reported together with the Annual Tax Return in the past year.

INTRODUCTION

The importance of tax revenue in Indonesia is because it has a significant role in generating revenue for the state. Effective and efficient tax collection and utilization allows the government to take policies related to price stability, which in turn controls inflation. All public interests, including development and the creation of new jobs to increase people's income, will be funded by the collected taxes. According to data on the realization of state revenue according to the Ministry of Finance, one of the largest revenues is tax revenue. The government recorded that the realization of tax revenue reached IDR624.19 trillion by the end of April 2024. The achievement of this figure is equivalent to 31.38% of the 2024 state budget target of IDR 1,989 trillion.

The government imposes a number of taxes, one of which is income tax, which is outlined in the "Income Tax Law" and applies to tax subjects on income earned or received during the Tax Year. Individuals, entities, or permanent establishments can be considered as income tax subjects. Organizations headquartered in Indonesia are subject to audits by the state's functional supervisory apparatus, obtain funding from the APBN/APDB to cover the budget of the Central Government or Local Government, and are established relevant to state policy. In line with the mandate of regional autonomy, the North Sulawesi Provincial Government is able to control government tasks and community needs in order to foster government services to serve the community and implement development.

The Regional Finance and Asset Agency is an institution that functions to direct, foster, regulate, and supervise the implementation of the affairs of the North Sulawesi Provincial Government relating to Regional Property and Finance. In order to carry out their duties as users of taxpayer funds, government organizations must acquire goods such as computers, furniture, official vehicles, office stationery, and others. This procurement process is an income tax collection obligation for taxpayers.

Based on the data, the state budget expenditure in North Sulawesi increased by 9%. In 2024, the state budget allocation for North Sulawesi is Rp22,073,000,000,000. Expenditures of Ministries and Government Agencies at the central level and transfer funds to regions (TKD) at the regional and state levels are part of the budget. Income tax Article 22 on the procurement of goods and services is likely to be a high part of the budget. Thus, the government has instructed the Regional Finance and Asset Agency of North Sulawesi Province to understand and comply with existing tax policies in order to fulfill its tax obligations. This directive comes from the Directorate General of Taxes.

Relevant to the prevailing taxation policy, central and local government treasurers are appointed to collect Income Tax Article 22 on purchases sourced from the APBN/APBD in the form of goods and services, ranging from office equipment, motor vehicle spare parts, agency operational activities, and so on. As an institution in charge of collecting taxes, government expenditure treasurers need to understand in depth about taxes in general and Income Tax Article 22 in particular, including how to calculate, deposit provisions, and reporting provisions.

According to the provisions of "Minister of Finance Regulation Number 59/PMK.03/2022" which is an adjustment to "Minister of Finance Regulation Number 231/PMK.03/2019 concerning Collection of Income Tax Article 22 in Connection with Payment for Delivery of Goods and Activities in the Field of Import or Business Activities in Other Fields", specifically for goods purchased by government expenditure treasurers, a tax of 1.5 percent of the purchase price (excluding VAT) is given. If the treasurer makes a mistake in calculating the amount of Income Tax Article 22 that has been collected, there may be errors in recording due to errors in the implementation of the calculation.

This amendment establishes two rules: first, it ensures that government agencies cannot deduct or collect taxes on purchases made through the Government Procurement Information System; and second, it ensures that local and regional governments receive the same treatment when collecting taxes on purchases made through government credit cards as the central government.

Government agencies that make electronic purchases/services using government procurement information systems will have clearer taxation rights and obligations through this rule amendment, which has three main objectives. The second objective is to make it easier for federal, state, and local governments to collect taxes on purchases of goods and services made through Government Credit Cards (GCCs) that support these cashless transactions, necessary to encourage a more modern, transparent, and accountable tax system.

When purchasing goods from a counterparty with a nominal value above IDR 2.000.000,00, the government treasurer is mandated to collect Income Tax Article 22 in the amount of 1,5%. However, if the transaction payment is made through the Government Credit Card, the government treasurer does not charge Income Tax Article 22.

The amendment to the regulation on ordering office goods changes and adds to the exemptions for the collection of Income Tax Article 22 by government agencies on : Allowable payments up to a maximum of IDR 2,000,000.00 (excluding VAT). Including payments for goods purchased with government credit cards, BOS, BOP PAUD, or other similar methods, payments to government partners with certificates, payment of income to government partners by attaching a photocopy of SKB PPh pot/put in accordance with the provisions for submitting PPh pot/put exemptions, and payments made through the Supply Money mechanism for goods purchased through other parties in the procurement information system that have been subject to PPh Article 22 by other parties.

Every month or at a certain tax period, government-owned enterprises are required to withhold, deposit, and report taxes owed as a result of Income Tax Article 22. Thus, researchers are encouraged to carry out an assessment of the calculation, deposit, and reporting of Income Tax Article 22 at the level of procurement of goods at the Finance and Regional Assets Agency of North Sulawesi Province.

This study will be motivated by the existence of tax revenue problems and the latest knowledge on this topic, namely "Minister of Finance Regulation Number 59 / PMK.03 / 2022", which regulates how government agencies do

various things such as purchasing goods. Thus, the author is encouraged to conduct research entitled "Analysis of Calculation, Depositing, and Reporting of Income Tax Article 22 on Procurement of Goods at the Office of the Finance and Asset Agency of North Sulawesi Region".

LITERATURE REVIEW

Tax Accounting

Tax accounting is defined by Thobias Tomasowa (2023: 2) as an information system that makes it easier for taxpayers to fulfill their tax obligations by providing accounting data based on applicable tax regulations and accounting standards. The main focus of tax accounting is to provide a basis for determining taxable income, as well as for preparing appropriate tax returns and considering the results of business transactions and activities.

Income Tax Article 22

Mardiasmo (2023: 277) explains that Income Tax Article 22 is a type of income tax funding carried out in the current year and collected directly by the state treasurer. The collection process does not only involve treasurers in charge at the central government level, but also includes treasurers in local governments and other state institutions that have a similar role in tax management and collection. Thus, ITA 22 serves as an important instrument in the tax system that involves various levels of government to ensure the smoothness and sustainability of state revenues.

The purpose of Income Tax Article 22, according to Waluyo (2020: 245), is to collect taxes on transactions to purchase goods financed by the APBN / APBD as well as transactions carried out by certain public and private bodies engaged in the import sector or others. The purpose of collecting Income Tax Article 22 is to make it easier for people to pay taxes and accelerate tax settlement so that more people can be involved in the process.

Calculation of Income Tax Article 22

The multiplication of the rate with the tax imposition base results in Income Tax Article 22 (Resmi, 2019: 284). The value of imports and exports, as well as the price of goods purchased by certain entities or produced by certain business entities, are part of the tax base. Tax collectors (such as government treasurers, budget user powers (KPA), expenditure treasurers, and officials who issue KPA transfer payment orders) whose funds are sourced from the APBN/APBD are required to collect Income Tax at 1.5% of the purchase price (excluding VAT) in accordance with Article 22.

The calculation for Income Tax Article 22 is:

1. Formula for finding the tax base (DPP):

$$\text{Tax base} = \frac{100}{110} \times \text{purchase price}$$

2. Formula for finding Income Tax Article 22:

$$\text{Income Tax Article 22} = \text{Tariff} \times \text{Taxable Base}$$

Income Tax Article 22

Income Tax Article 22 is collected and deposited in a certain way depending on the following transactions or activities. (Lubis, 2018: 316): Must be deposited by the collector to the state treasury through the Post Office, Foreign Exchange Bank, or a bank appointed by the Minister of Finance through a tax deposit letter that has been filled in on behalf of the counterparty and signed by the Tax Collector. SSP is valid as proof of tax collection.

Income Tax Article 22 Reporting

Taxpayers can convey matters relating to tax obligations through a Tax Return (SPT), as stated by Lubis (2018: 43). The Tax Service Office (KPP) or other institutions determined by the Director General of Taxes is obliged to accept tax returns that are filled in correctly in rupiah currency, namely a combination of Latin letters and Arabic numerals.

Calculation, Deposit and Reporting of Income Tax Article 22 according to the Minister of Finance Regulation Number 59/PMK.03/2022

Referring to the description in "Minister of Finance Regulation Number 59/PMK.03/2022 concerning Calculation and Collection", Income Tax Article 22 for Government Agencies:

- 1) Income Tax Article 22 requires government agencies to collect Income Tax Article 22 of 1.5% (one point five percent) of the purchase price (minus VAT) of goods.
- 2) Taxpayers who do not have an NPWP are subject to a collection rate that is one hundred percent (100%) higher than the rate paid by taxpayers who have an NPWP.
- 3) Third, as mentioned in Article 22, Income Tax is payable and due when the goods are received in payment.
- 4) Every time an income tax collection occurs, the relevant government agency is obliged to provide proof of collection to the person or business entity.
- 5) Government agencies are required to deposit the income tax collected under Article 22 to the state treasury through foreign exchange banks, perception posts, or perception banks appointed by the minister. Government agencies may use tax payment letters or other administrative means that are equivalent to tax payment letters on behalf of government partners.
- 6) For taxpayers subject to collection, the calculation of Income Tax Article 22 payment (as referred to in number 1) is not final and can be made in the current year.

a) Technical Calculation of Income Tax Article 22 is presented as follows:

1. Formula for finding the tax base (DPP):
$$\text{Tax base} = \frac{100}{111} \times \text{Purchase price}$$
2. Formula for finding Income Tax Article 22:
$$\text{Income Tax Article 22} = \text{Tariff} \times \text{Taxable Base}$$

b) Income Tax Article 22 deposits as follows:

Referring to the elaboration of "Minister of Finance Regulation Number 59/PMK.03/2022", government agencies are required to pay the income tax

collected in number 1 to the state treasury. The money can then be used to purchase goods from the disbursing treasury, perception banks appointed by the minister, or perception posts. Other administrative methods equivalent to tax payment letters on behalf of government partners can also be used. "Regulation of the Minister of Finance Number 59/PMK.03/2022" states that the payment date using the reserve money mechanism is no later than seven (7) days after the deadline.

c) How to Report Income Tax Article 22 as follows:

Based on "Regulation of the Minister of Finance of the Republic of Indonesia Number 59/PMK.03/2022". Every government agency registered with the KPP is required to record all tax deductions, collections, and deposits made within a certain tax period. Based on "Minister of Finance Regulation Number 59/PMK.03/2022" Twenty (20) days after the end of the tax period is the deadline for the disbursing treasurer to submit the Article 22 Income Tax report.

Exemption from Income Tax Article 22

"Regulation of the Minister of Finance Number 59/PMK.03/2022" states that Government Agencies do not need to continue to collect Income Tax Article 22 as described in paragraph (1) on:

- 1) Transactions with a total value of at most Rp2.000.000,00 (two million rupiah) (excluding VAT) and not being a payment that is part of a larger transaction,
- 2) Use of government credit cards to pay for goods and services,
- 3) Money for utilities such as water and electricity usage, purchase of fuel oil and gas, lubricants, and postal products
- 4) Recognition of purchases made with operational assistance funds for schools, PAUD, or other education programs, as required by applicable policies,
- 5) Money for the purchase of rice and/or grain,
- 6) Government associates who have and submit photocopies of Certificates will be paid.
- 7) Relevant to the policy governing the process of applying for exemption from withholding and/or collection of Income Tax, a copy of the certificate of exemption of goods as referred to in paragraph (1) may be submitted to a government counterparty as payment for the purchase of goods.
- 8) Alternatively, other parties may use the Cash-in-Provision mechanism in the Procurement Information System to pay for goods purchased through them, but this method is subject to the provisions of Article 22 Income Tax.

METHODOLOGY

In this study, the authors used a type of qualitative research with a descriptive approach. This research focuses on analyzing whether the procedures for calculating, depositing, and reporting Income Tax Article of the North Sulawesi Provincial Government are relevant to existing tax provisions, so this study applies a method that requires data to be presented accompanied by a transparent and accurate description of the procedure. This research started from November 2025 until completion. The types of data in this study are qualitative data and quantitative data, where qualitative data is a description of the explanation obtained by researchers from the object as information material,

namely interviews, quantitative data is information on Income Tax Article 22 data such as the collection of Income Tax Article 22 along with proof of collection collected from the relevant agencies. In this study, the data used is in the form of a description of the object of research, documentation of supporting documents, and proof of deposit data of ITA 22 which is included in the research. In obtaining information and data related to the research sources, researchers used interview methods, documentation and documentation and observation methods. The data analysis method used in this research is to use a qualitative descriptive method. In this method, the data will be analyzed by describing and showing the data collected in accordance with the agency as it happened in the field when the research was carried out, then the results of this research data will be processed and analyzed to draw conclusions as a basis for recommendations that can be considered for the object of research.

RESEARCH RESULT

Calculation of Income Tax Article 22

The calculation of Income Tax Article 22 is carried out by the Regional Finance and Asset Agency of North Sulawesi Province with the purchase of goods exceeding IDR 2,000,000.00 by creating a billing code in the tax e-billing application which can be accessed on the Directorate General of Taxes website. The government must collect Income Tax Article 22 on goods purchased at a rate of 1.5% of the price of goods purchased. The calculation of Income Tax Article 22 at the North Sulawesi Regional Finance and Asset Agency is presented in Table 1.

The following is the calculation of tax revenue payable for several transactions from the table through the formula $100/111$ multiplied by the purchase price to find the DPP in January. With the formula for calculating Income Tax Article 22 using a rate of 1.5% (percent) multiplied by the DPP. Here is one calculation of the collection of Income Tax Article 22:

1. PFK Revenue - Income Tax Article 22 Collection by APBD Treasurer

Evidence code no: 00015/SPJ-GU-001-BPP/BKAD/01/2024

The purchase price of goods is Rp41.458.500,00

A. Tax base (DPP):

$$\text{Tax base} = \text{Rp}41.458.500,00 \times \frac{100}{111} = \text{Rp}37.350.000,00$$

$$\text{VA} = \text{Rp}37.350.000,00 \times 11\% = \text{Rp}4.108.500,00$$

B. Calculation of Income Tax Article 22:

$$\text{Income Tax Article 22} = \text{Rp}37.350.000,00 \times 1.5\% = \text{Rp}560.250,00$$

2. Income Tax Article 22 deposits for purchasing computer materials with the sub activity of preparing BMD reports.

A. Evidence code 00014/SPJ-GU-001-BPP/BKAD/01/2024

The purchase price of goods is Rp19,763,032.00

$$\text{Tax base} = \text{Rp}19.763.032,00 \times \frac{100}{111} = \text{Rp}17.804.533,00$$

$$\text{VA} = \text{Rp}17.804.533,00 \times 11\% = \text{Rp}1.958.498,00$$

B. Calculation of Income Tax Article 22:

$$\text{Income Tax Article} = \text{Rp}17.804.534,00 \times 1.5\% = \text{Rp}267.068,00$$

Table 1. Calculation of Income Tax Article 22 on Procurement of Goods at the Regional Finance and Asset Agency of North Sulawesi Province

Date	Description	Purchase Price	Income Tax Withholding Article 22
26-01-2024	Third Party Calculation Revenue - Income Tax Article 22	Rp41.458.500,00	Rp560.250,00
26-01-2024	PFK Revenue - Income Tax Article 22	Rp24.959.978,00	Rp337.297,00
26-01-2024	PFK Revenue - Income Tax Article 22	Rp19.763.032,00	Rp267.068,00
26-01-2024	PFK Revenue - Income Tax Article 22	Rp17.995.024,00	Rp243.176,00
26-01-2024	PFK Revenue - Income Tax Article 22	Rp14.829.970,00	Rp200.405,00
26-01-2024	PFK Revenue - Income Tax Article 22	Rp14.223.022,00	Rp192.203,00
26-01-2024	PFK Revenue - Income Tax Article 22	Rp9.999.990,00	Rp135.135,00
26-01-2024	PFK Revenue - Income Tax Article 22	Rp5.000.032,00	Rp67.568,00
26-01-2024	PFK Revenue - Income Tax Article 22	Rp4.707.510,00	Rp63.615,00
26-01-2024	PFK Revenue - Income Tax Article 22	Rp4.399.966,00	Rp59.459,00
26-01-2024	PFK Revenue - Income Tax Article 22	Rp3.879.968,00	Rp52.432,00
26-01-2024	PFK Revenue - Income Tax Article 22	Rp3.208.196,00	Rp43.354,00
26-01-2024	PFK Revenue - Income Tax Article 22	Rp2.459.982,00	Rp33.243,00
30-01-2024	PFK Revenue - Income Tax Article 22	Rp1.387.500,00	Rp18.750,00

Source: Data from the Regional Finance and Assets Agency of North Sulawesi Province

In the calculation of the receipt of the third finak calculation for January, the DPP calculation uses a VAT rate of 11% with the formula used, namely 100/111 in accordance with Law Number 7 of 2021 concerning Harmonization of Tax Regulations, namely the VAT rate becomes 11% so that the formula for calculating the DPP becomes 100/111. This regulation affects the calculation of DPP of Income Tax Article 22.

In the calculation of Income Tax Article 22 carried out by the Regional Finance and Assets Agency of North Sulawesi Province, there are thirteen transactions that are relevant to existing tax policies, and it was also found that one transaction under IDR 2,000,000.00 was levied with Income Tax Article 22. Based on interviews with SKPD expenditure treasurers, only transactions above IDR 2,000,000.00 but the Treasurer has made SPJ (Surat Pertanggungjawaban) have been taxed, so the Regional Finance and Assets Agency of North Sulawesi Province continues to report.

Income Tax Article 22

Deposits are made directly by the expenditure treasurer to the perception bank where the North Sulawesi Provincial Government has cooperation with

Bank SulutGo as a bank appointed by the government to receive state revenue deposits. Deposits are made monthly to the Bank SulutGo Branch Office located at the Governor's Office. After the payment is made, the bank will issue a State Revenue Receipt, which includes the State Revenue Transaction Number (NTPN) as valid proof of the deposit. Table 2 presents the deposits made by the treasurer of the deposit amount and the date of the tax deposit. The following is data on deposits made by the Government Treasurer:

Table 2. Calculation of Income Tax Article 22 on Procurement of Goods at the Regional Finance and Asset Agency of North Sulawesi Province

Date of Cutting	Total Income Tax Article 22 Deposit	Date of Deposit
January 26, 2024	Rp560.250,00	January 30, 2024
January 26, 2024	Rp337.297,00	January 30, 2024
January 26, 2024	Rp267.068,00	January 30, 2024
January 26, 2024	Rp243.176,00	January 30, 2024
January 26, 2024	Rp200.405,00	January 30, 2024
January 26, 2024	Rp192.203,00	January 30, 2024
January 26, 2024	Rp135.135,00	January 30, 2024
January 26, 2024	Rp67.568,00	January 30, 2024
January 26, 2024	Rp63.615,00	January 30, 2024
January 26, 2024	Rp59.459,00	January 30, 2024
January 26, 2024	Rp52.432,00	January 30, 2024
January 26, 2024	Rp43.354,00	January 30, 2024
January 26, 2024	Rp33.243,00	January 30, 2024
January 30, 2024	Rp18.750,00	January 30, 2024

Source: Data from the Regional Finance and Assets Agency of North Sulawesi Province

From the printed evidence of the billing code for one of the transactions using the partner's NPWP with a transaction nominal value of IDR 267,068.00 with billing id 0284 4392 9751 148 whose active period is until February 23, 2024, which has been paid on January 30, 2024, proof of State Revenue (NTPN) has been printed with proof number 718B967OAKFS3BJC, the treasurer is not late in depositing the purchase of goods for Income Tax Article 22.

In addition, the North Sulawesi Regional Finance and Assets Agency has conducted transactions using Government Credit Cards. However, transactions for goods and services and official travel using KKPD are not taxed. The use of KKP in cash and non cash supply money mechanisms using KKPD.

Income Tax Article 22 Reporting

The Regional Finance and Assets Agency of North Sulawesi Province reports corporate income tax for the current year assisted by the Local Government Information System (SIPD) application and the Regional Tax Administration Information System (SIMPADA). These two applications support treasurers in processing data and information related to local government income, including recording tax calculations, and reporting PPh Article 22 tax which is integrated with other financial systems. The ITA 22 report generated from this system can be adjusted to the Directorate General of Taxes (DGT) standard format, such as e-Filing or e-SPT, to simplify the reporting process and meet applicable tax requirements.

Treasurers assume that the reporting process is carried out after depositing and printing Proof of State Revenue (NTPN). And the results of interviews with employees

in the treasury for reporting can be done by government treasurers either online, namely DJP Online by filling out e-Filling or directly at KPP Pratama Manado every year. However, in the implementation of reporting for the last few years there has been no reporting history shown through the DJP Online BKAD North Sulawesi website. So that the treasurer assumes that it is enough to arrive at the deposit process and have printed NTPN evidence.

DISCUSSION

Calculation of Income Tax Article 22

The results of the calculation of Income Tax Article 22 by the Expenditure Treasurer are generally good and appropriate in one month of January 2024, because there have been thirteen transactions of receipt of the Third Party Calculation - Income Tax Article 22 collection by the APBD treasurer. Transactions with nominal purchases above Rp 2.000.000,00 which have followed the applicable tax regulations, namely using a rate of 1.5% of the transaction excluding the imposition of VAT.

In one transaction in January there was a collection error, where the Expenditure Treasurer calculated Income Tax Article 22 on the Third Party Calculation with a nominal value below Rp2.000.000,00 and had made an SPJ document. The calculation of Income Tax Article 22 collection made by the Treasurer on January 30, 2024 with SPJ evidence number 00017/SPJ-GU 001-BPP/BKAD/01/2024 with a value of Rp18.750,00 with a nominal purchase below Rp2.000.000,00. This is an error in the collection of Income Tax Article 22 because it is not in accordance with the applicable tax provisions with the rate imposed on purchases of 1.5% with the nominal purchase of goods above Rp2.000.000,00.

According to Regulation of the Minister of Finance Number 59/PMK.03/2022 Government Agencies do not collect Income Tax Article 22 as mentioned in paragraph (1) because: Payment amounting to a maximum of Rp2.000.000,00 (two million rupiah) does not include VAT and is not a payment broken down from a transaction whose actual value is more than Rp2.000.000,00 (two million rupiah). Therefore, this collection is not in accordance with the Minister of Finance Regulation Number 59/PMK.03/2022.

Income Tax Article 22

The treasurer has paid income tax on the procurement of goods in accordance with the provisions of Article 22, relevant to existing tax policies. The treasurer uses the Local Government Information System (SIPD) website and the Local Tax Administration Information System (SIMPADA) to assist the processing of tax collection data that is more integrated in an effective, efficient and transparent manner to minimize miscalculation and mis-deposit errors.

Deposits will be made every month when the goods have been realized to facilitate the preparation of SPJ and follow tax regulations after making the billing code through the e-billing application. And the deposit is facilitated because the perception bank, namely Bank SulutGo, is only in the work environment so that it makes it easier for the treasurer to use the partner's NPWP in the calculation process before depositing so as not to make a wrong deposit.

According to the Regulation of the Minister of Finance of the Republic of Indonesia Number 59/PMK.03/2022, the time limit for deposits must be made no later than 7 (seven) days after the date of payment with the supply money mechanism. In this study, the treasurer has used the supply money mechanism in accordance with applicable tax regulations, but the results show that one transaction with a price of less than IDR 2,000,000.00 should not be deposited.

Income Tax Article 22 Reporting

The obligation to report Income Tax Article 22 is carried out by the treasurer after making a deposit and a State Revenue Transaction Number (NTPN) has been issued as Proof of State Revenue that the regional apparatus has made a transaction to collect Income Tax Article 22 on the procurement of goods. However, reporting is still not carried out because the treasurer considers depositing as the final step. So that for the last two years did not report Periodic Income Tax Return Article 22.

Tax collectors must report income tax according to Article 22 because this reporting will be evaluated, analyzed and monitored as transparency of tax revenue from income tax that has been regulated in the latest applicable tax regulations. According to Taxation Regulation Number 59/PMK.03/2022, government agencies must report tax withholding, collection, and remittance made in one tax period to the Tax Office where the government agency is registered. In addition, the expenditure treasurer must report Income Tax Article 22 no later than 20 (twenty) days after the tax period ends.

Although payments have been made through the e-billing application, the treasurer must still have the reporting data in accordance with the Minister of Finance Regulation. According to Article 7 of the KUP Law, being late or not reporting SPT within the specified period can cause administrative sanctions in the form of fines.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Referring to the findings of and the discussion described in the previous section, it can be concluded:

1. The calculation of Income Tax Article 22 carried out at the Regional Finance and Assets Agency of North Sulawesi Province has been carried out in a manner relevant to the tax regulations of the calculation formula and applicable rates in accordance with the applicable tax regulations of the Taxation Regulation Harmonization Law Number 7 of 2021 and Minister of Finance Regulation Number 59 / PMK.03 / 2022.
2. Income Tax Article 22 deposits at the Finance and Regional Assets Agency of North Sulawesi Province have been made using the counterparty's NPWP before the deposit deadline to the perception bank, with the help of the SIPD and SIMPADA applications in accordance with the applicable tax regulations of the Harmonization of Tax Regulations Number 7 of 2021 and Minister of Finance Regulation Number 59 / PMK.03 / 2022. However, deposits have been made with inventory money transactions.

3. Income Tax Article 22 reporting at the North Sulawesi Regional Finance and Assets Agency has not been carried out consistently in recent years, as well as monthly reporting. This is because income tax reporting must be reported in accordance with applicable tax regulations after depositing based on the Harmonization of Tax Regulations Law Number 7 of 2021 and Minister of Finance Regulation Number 59 / PMK.03 / 2022.

Recommendation

Referring to these conclusions, suggestions can be made for the Regional Finance and Asset Agency of North Sulawesi Province:

1. To avoid tax administration sanctions, the Regional Asset Finance Agency of North Sulawesi Province is required to submit a Periodic Tax Return Report to the Tax Office no later than the 20th of the following month. The report must be submitted relevant to the taxation policy provisions, applicable laws, and PMK Number 59/PMK.03/2022.
2. Deposits must be checked first to ensure that there are no errors in collection and deposit with a purchase amount below IDR 2,000,000.00.
3. The Regional Asset Finance Agency of North Sulawesi Province must report the Periodic Tax Return to the Tax Office before the 20th of the following month which has been deposited in accordance with the applicable tax regulations Law and PMK Number 59 / PMK.03 / 2022, if not submitted within the specified period, administrative sanctions are imposed Article 7 of the KUP Law in the form of fines.
4. The use of Government Credit Cards can continue to be carried out in stages and evaluated for effectiveness in organizing the procurement of regional apparatus goods in North Sulawesi Province.
5. Resource persons must build coordination with coworkers regarding the responsibility to carry out Income Tax Article 22 reporting in order to maintain synergy in the implementation of work and compliance with applicable tax regulations.

ADVANCED RESEARCH

Future research can further analyze Income Tax Article 22 with a wider scope both within the scope of government and companies. Increase compliance with applicable tax regulations so that the collection can be carried out in accordance with applicable regulations. Tax reporting within the scope of government can be further improved in fulfilling compliance and the data can be reported at the Directorate General of Taxes. The study can also be more in-depth to all agencies that conduct Income Tax Article 22 with a direct payment mechanism as one of the state budget bills. In addition, future research can continue to study the compliance of agencies or companies in implementing the applicable tax regulations. By investigating new aspects of taxation, future research can provide new insights in optimizing the implementation of tax payment compliance, increasing tax revenue to support the welfare of society and increasing awareness of the importance of the public paying taxes.

ACKNOWLEDGMENT

All praise and thanks be to God Almighty, because it is only for His guidance and guidance that I can complete the writing of my thesis with the title "Analysis of Calculation, Depositing, and Reporting of Income Tax Article 22 on Procurement of Goods at the Office of the Regional Finance and Asset Agency of North Sulawesi". For this reason, on this occasion I would like to thank Sam Ratulangi University Manado as the place where I took my Strata-1 education, Department of Accounting, Faculty of Economics and Business to all leaders of the rectorate, dean and department and their staff. To the supervisor who has provided guidance and motivation during the making of the final project. My family and close relatives as the biggest motivation in pursuing my education. As well as to the Regional Finance and Assets Agency of North Sulawesi Province as the object of my research to the leadership and all resource persons. I am grateful that this final project was completed because of the support and assistance of the people who helped me.

REFERENCES

- Agustina, N. Z., (2022). Dampak Perubahan Tarif PPh Badan dan Pajak Pertambahan Nilai di Indonesia. *Ekuitas: Jurnal Ekonomi dan Keuangan*.
- Ahmad, F. A., Rohmiatun E. T., (2021). Implementansi Perencanaan PPh Badan Dalam Pembayaran Pajak Terutang Tahun Buku 2018. *RISTANSI: Riset Akuntansi*.
- Arimurti, T., Astuty, F., Puspitasari, M., Budianto, R., Septiawati, R., Suprpti, E., & Nasihin, I. (2023). *Pengantar Akuntansi*.
- Baharata, Z., Elim, I., & Wokas, H. R. N., (2020). Evaluasi Perhitungan dan Penyeteroran PPh 22 Atas Pengadaan Barang pada Kantor Pelayanan Perbendaharaan Negara (KPPN) Kotamobagu. *Going Concern: Jurnal Riset Akuntansi*
- Bahri, S (2020). *Pengantar Akuntansi*. Penerbit Andi.
- Istiariani, I. (2022). *Perpajakan: Konsep dan Aplikasi*. wawasan Ilmu.
- Lintang, C. T., Sabijono, H., Rondonuwu, S.,(2024). Analisis perhitungan, penyeteroran dan pelaporan PPh Pasal 22 atas pengadaan barang pada Balai Pengujian dan Penerapan Mutu Hasil Perikanan Bitung. *Riset Akuntansi dan Portofolio Investasi*.
- Lubis I., Djuanda G., (2018). *Pelaporan Pajak Penghasilan*.
- Mardiasmo. (2023). *Perpajakan Edisi Terbaru*. Yogyakarta : CV Andi Offset.
- Mufarokhah, A., Sondakh J. J., Pangerapan, S., (2018). Analisis Penerapan PPn dan PPh Pasal 22 Atas Pengadaan Barang Pada Kantor Badan Pengawasan Keuangan dan Pembangunan Perwakilan Sulawesi Utara. *Going Concern: Jurnal Riset Akuntansi*.
- Mustika, R., Ananto, R. P., Handayani, D., (2018). Analisis Tarif Pajak Efektif di Indonesia. *Jurnal Akuntansi Keuangan dan Bisnis*.
- Nazita, Y. R., (2022). Tinjauan Atas Pemungutan, Perhitungan, Penyeteroran Serta Pelaporan PPh Pasal 22 dan Pajak Pertambahan Nilai Pada Komite Olahraga Nasional Indonesia (KONI) Kota Bukittinggi Tahun 2021. *Repositori Digital Politeknik Keuangan Negara STAN*.

- Padang, E. T., Sondakh, J. J., Mawikere, L. M., (2018). Kontribusi Pemungutan Pajak oleh Bendahara Pengeluaran Pemerintah Terhadap Penerimaan PPh Pada KPP Pratama Manado Tahun 2013-2017. *Going Concern: Jurnal Riset Akuntansi*.
- Peraturan Menteri Keuangan Nomor 59/PMK.03/2022 Perubahan Atas Peraturan Menteri Keuangan Nomor 231/PMK.03/2019. 1 Mei 2022. Penerbit Kementerian Keuangan.
- Putra, B. C., Qibthiyah R. M., (2019). Pengaruh Penerapan Tarif Tunggal PPh Badan terhadap Indikasi Penggelapan Pajak. *Ekonomi dan Pembangunan Indonesia*.
- Resmi, S. (2019). *Perpajakan Teori dan Kasus Edisi 11. Buku 1*. Jakarta: Salemba Empat
- Rasyid, B. I., (2022). Tinjauan Pelaksanaan Pemungutan, Penyetoran, dan Pelaporan PPh Pasal 22 Instansi Pemerintah (Studi Kasus BPFK Surabaya). *Repositori Digital Politeknik Keuangan Negara STAN*.
- Samsudin, C., Elim, I., Mintalangi, S. S. E., (2021). Evaluasi Penerapan PPh Pasal 22 Atas Pembelian Barang Pada Dinas Perindustrian dan Perdagangan Daerah Provinsi Sulawesi Utara. *Jurnal LPPM Bidang EkoSosBudKum (Ekonomi, Sosial, Budaya, dan Hukum)*.
- Siswanto, E. H., Tarmidi, D. (2020). *Akuntansi Pajak Teori dan Praktik*. Perbit Rajawali Pers
- Suando, S., Pikir, T. W., Lasdi, L., (2020). Determinan Manajemen Laba Dalam Perubahan Tarif PPh Badan. *Jurnal Akuntansi Kontemporer*.
- Sugiyono (2022). *Metode penelitian kuantitatif dan kualitatif*.
- Tomasowa, T. E., & SE, M. (2023). *Akuntansi Perpajakan*. Nas Media Pustaka.
- Tulangow, D., Ilat, V., Stanley Kho Walandouw, S. K ., (2023). Analisis Perhitungan dan Pelaporan PPh Pasal 22 Atas Penjualan Barang Pada CV. Berkat Nauli. *Going Concern: Jurnal Riset Akuntansi*
- Undang-Undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan.
- Undang-Undang Nomor 6 Tahun 2023 Penetapan Peraturan Pemerintah.
- Wae, D., Sabijono, H., Lambey, R., (2019). Analisis perhitungan dan pemotongan PPh pasal 22 atas pengadaan barang pada Kantor Perwakilan Pemda Kabupaten Kepulauan Talaud di Manado. *Indonesia Accounting Journal*.
- Waluyo (2020). *Perpajakan Indonesia*. Penerbit Salemba Empat.
- Weygandt, J.J., Kimmel, P.D., and Kieso, D.E (2019). *Financial Accounting IFRS, 2nd Edition*. Penerbit Salemba Empat.
- Winata, I. K., Tinangon, J. J., Afandi, D., (2022). Analisis Perhitungan, Penyetoran dan Pelaporan PPh Pasal 22 Atas Pengadaan Barang Pada Dinas Pekerjaan Umum dan Penataan Ruang Daerah Provinsi Sulawesi Utara. *Jurnal LPPM Bidang EkoSosBudKum (Ekonomi, Sosial, Budaya, dan Hukum)*.
- Wulandari, P. A., & Iryanie, E. (2018). *Pajak daerah dalam pendapatan asli daerah*. Deepublish.
- Yani, E. F., (2023). Implementasi PPh Pasal 22 Pada Transaksi Pembelian Barang di Biro Perekonomian Sekretariat Daerah Provinsi Lampung. *Digital Repository Universitas Lampung*.