

ANALYSIS OF CALCULATION, RECORDING AND WITHHOLDING OF ARTICLE 23 INCOME TAX ON FREIGHT FORWARDING SERVICES (CASE STUDY AT PT. FREIGHT CARGO LOGISTICS)

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Abstract

Income Tax (PPh) article 23 is a tax withheld on income received by domestic taxpayers as well as permanent forms of business originating from capital. One of the services contained in PPh article 23 is freight forwarding services. This study aims to determine the mechanism for calculating, recording, and withholding income tax article 23 on freight forwarding services at PT. Freight Cargo Logistics in 2020 to 2021 and the suitability of calculating, recording, and withholding income tax article 23 for freight forwarding services at PT. Freight Cargo Logistics with Minister of Finance Regulation 141/PMK.03/2015. The research method used in this research is descriptive qualitative. The primary data from this study were obtained directly from PT. Freight Cargo Logistics which consists of withholding evidence for 2020 and 2021, a list of withholding evidence of Article 23 Income Tax, Article 23 Income Tax Returns. Imposition of income tax rates withheld by PT. Freight Cargo Logistics to vendors with NPWP are subject to 2% of the basic withholding tax (tax object value). The results of this study indicate that the implementation of calculations, recording, and deductions from PT. Freight Cargo Logistics complies with the current tax regulations.

Keywords: Article 23 Income Tax; Minister of Finance Regulation 141/PMK.03/2015; Freight Forwarding Services.

INTRODUCTION

Taxes are the main source of revenue in Indonesia. According to the Law of the Republic of Indonesia Number 7 of 2021 concerning the Harmonization of Tax Regulations, tax is a mandatory contribution to the state owed by an individual or entity that is coercive under the law, with no direct compensation and is used for the state's purposes for as much as possible. the prosperity of the country.

One of the taxes applied is Income Tax Article 23 which is a tax activity that is deducted on the basis of income received and obtained by Domestic Taxpayers and Permanent Establishments (BUT) in any form originating from capital, service delivery, administration activities other than those already deducted by Article 21 income tax include dividends, royalties, gifts and rental awards, income in connection with the use of assets and certain service fees. In Tax of Income Article 23, one of the tax objects imposed is an activity delivery of services within the freight forwarding zone stating that the freight forwarding service is designated as withholding object for Income Tax Article 23.

Freight forwarding services or Transportation Management Services are businesses that are directed to represent the interests of the owner of the goods in order to take care of all activities required for the delivery and receipt of goods via land, rail, sea and air transportation which includes shipping, receiving, loading and unloading activities. , storage, sorting, packing of transportation room reservations, distribution management, calculation of transportation costs, and logistics services.

One example of an industry engaged in freight forwarding services is PT. Freight Cargo Logistics which is engaged in freight forwarding and logistics services. PT. Freight Cargo Logistics is an industry in Indonesia that supplies goods transportation services which means

that PT. Freight Cargo Logistics distributes goods delivery services with the system that goods will first be picked up from the sender's house and sent to the recipient's place of goods, including inter-island to inter-country ports.

As a company that adheres to taxes, PT. Freight Cargo Logistics is consistent in always calculating, withholding and recording its income tax in accordance with the tax provisions available in the Taxation Law in force in Indonesia. This is especially the Article 23 Income Tax for the use of freight forwarding services at PT. Freight Cargo Logistics.

Based on the description above, it can be seen that the formulation of the research problem is as follows:

1. How is the mechanism for calculating, recording and withholding income tax article 23 on freight forwarding services at PT. Freight Cargo Logistics 2020-2021?
2. What is the mechanism for calculating, recording and withholding income tax article 23 on freight forwarding services at PT. Freight Cargo Logistics for 2020-2021 is in accordance with Minister of Finance Regulation 141/PMK.03/2015?

The purpose of this research problem is to find out the mechanism related to the calculation, recording and withholding of income tax article 23 on freight forwarding services at PT. Freight Cargo Logistics for 2020-2021 is it in accordance with Minister of Finance Regulation 141/PMK.03/2015.

LITERATURE REVIEW

Tax Definition

Tax. References [9] tells that taxation is a mandatory contribution to the state owed by an individual or entity that is coercive under the law, without receiving direct compensation and being used for the state's purposes for as much as possible. the prosperity of the people. According to [7] the tax collection system is known as several collection systems including the Official Assessment System, Self Assessment System and With Holding System. The tax collection system that applies in Indonesia is the self-assessment system. A tax collection system that authorizes the Taxpayer to determine the amount of tax owed annually in accordance with the applicable tax laws. In this system, the initiative and activity of calculating and collecting taxes is entirely in the hands of the taxpayer. [2]

Income Tax. According to [1] income tax is an official levy for the purpose of financing public expenditures as income recipients in the tax year. Without taxes, the majority of state activities will not be carried out effectively. Among the many Government taxes, one of them is income tax. [4].

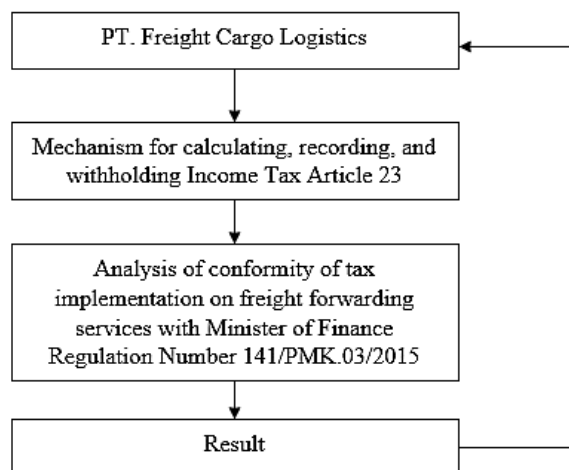
Income Tax Article 23. Article 23 Income Tax (PPh 23) is a tax withheld on income received or accrued by a resident Taxpayer (individual or entity) and a permanent establishment originating from capital, service delivery, or the operation of activities other than those already deducted by Article 21 Income Tax. [6]

Freight Forwarding. The definition of freight forwarding services as regulated in the [8]. According to the Ministerial Decree, what is meant is that freight forwarding services are companies that represent the interests of the owner of the goods to carry out the activities required for the delivery and receipt of goods by land or rail, sea and air transportation.

Framework

To find out what activities are subject to income tax on freight forwarding services at PT. Freight Cargo Logistics, the author conducts an analysis related to the conformity of the practice of calculating, recording and withholding income tax with the [5] The results of this analysis will be used as recommendations to PT. Freight Cargo Logistics so as not to make mistakes in determining Income Tax Article 23 because not all activities are subject to Article 23 income tax. The flow of this research is designed based on analysis. The analytical tool used to solve the problems that have been mentioned in the previous problem formulation by formulating in the framework of thinking as described below.

Figure 1. Framework



METHODOLOGY

Research Design

This research is a descriptive qualitative research. The qualitative method is basically a research that aims to understand the phenomena of what is being experienced by the research subjects such as behavior, perceptions, motivations, and others by descriptive means in the form of language in a special context experienced and utilizing various natural methods. According to [3] in qualitative research, literature review must be used consistently with methodological assumptions. That is, it must be used inductively so that it does not direct the questions posed by the researcher. One of the main reasons for conducting qualitative research is that it is exploratory in nature.

Research Time

The author conducted a study with the title Analysis of Calculation, Recording, and Withholding Income Tax Article 23 on this Freight Forwarding Service at PT. Freight Cargo Logistics located in East Jakarta and carried out from April to May 2022.

Data Resource

Sources of data used in this study is primary data. The primary data used in this study were obtained by field studies to the company PT. Freight Cargo Logistics directly with the company by way of questions and answers (interviews). The secondary data used in this study are data collected through official company documents and processed data such as a brief company background, organizational structure and other documents as well as literature journals and books that support this research.

Data Collecting Methods

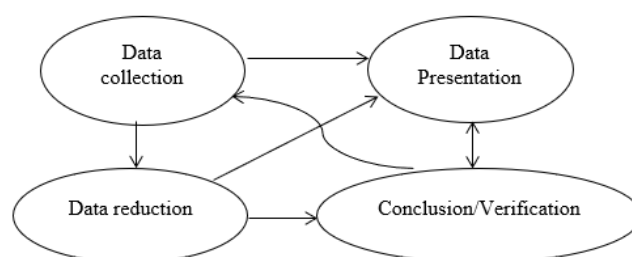
There are several types of data collection methods, such as:

1. Field study, is a technique of collecting data directly in the field by replacing directly what things will be studied.
2. Interviews, the authors conduct interviews directly with the parties concerned in the company in order to discuss the problems that will be examined by the author.
3. Library studies are carried out by collecting books and literature journals related to taxation and Article 23 Income Tax.
4. Documentation studies are carried out for data collection by means of documentation. Document data related to research research in the form of the 2020 SPT, proof of deposit and proof of withholding Income Tax Article 23 for Freight Forwarding Services and other data and history of PT. Freight Cargo Logistics.

Data Analysis Method

In order to analyze the data obtained so that conclusions can be drawn, the following are the steps taken:

Figure 2. Data Analysis Method



RESULT

Value of Tax Object on Freight Forwarding Services at PT. Freight Cargo Logistics Year 2020–2021

In accordance with the applicable tax regulations, PT. Freight Cargo Logistics recorded a recapitulation related to withholding payments of 2% for companies that have a NPWP (and who do not have a NPWP of 4%) as will be explained with the Tax Object Value for Freight Forwarding Services at PT. Freight Cargo Logistics for 2020 to 2021 which is described in the following table:

Table 1. Value of Tax Object Tax Article 23 2020

Company	Value of Tax Object
PT. Surya Cemerlang Logistics	590.489.161
PT. Bintang Samudera Angkasa	143.646.054
PT. Megan Total Transportasi	13.836.350
PT. Ditran Logistik Service	3.458.000
PT. Wings Global Logistics	2.359.377.654
PT. Prime Freight Indonesia	169.697.225
PT. CJ Logistics Indonesia	18.500.000

Company	Value of Tax Object
PT. Birotika Semesta Express/DHL	4.522.923
PT. Rian Ademas Pratama	19.575.600
PT. Korchina Logistics	13.077.646
PT. Multilink Trans Indonesia	1.160.580
PT. MCL Trans Indonesia	1.500.000
PT. Hyper Mega Shipping	11.040.668
PT. Macoline Indonesia	3.874.200
PT. Jpt Jatidiri Trans	3.657.940
PT. KGL Indonesia	2.145.807
PT. MCA Logistik	1.502.965

Source: PT. Freight Cargo Logistics (Data Processed 2022)

Based on the table above, it shows the deduction of pph 23 in 2020 by 2% for the services that have been used by PT. Freight Cargo Logistics and included in the positive list of PPh 23 in freight forwarding services that have collaborated with PT. Freight Cargo Logistics including PT. Surya Cemerlang Logistics, PT. Bintang Samudera Angkasa, PT. Megan Total Transportation, PT. Directorate of Logistics Service, PT. Wings Global Logistics, PT. Prime Freight Indonesia, PT. CJ Logistics Indonesia, PT. Birotika Semesta Express/DHL, PT. Rian Ademas Pratama, PT. Korchina Logistics, PT. Multilink Trans Indonesia, PT. MCL Trans Indonesia, PT. Hyper Mega Shipping, PT. Macoline Indonesia, PT. Transportation Management Services Jatidiri Trans, PT. KGL Indonesia, PT. MCA Logistics.

The types of services used by PT. Freight Cargo Logistics in 2019, in connection with the use of assets in accordance with the Regulation of the Minister of Finance No. 141/PMK.03/2015 concerning other types of services as referred to in Article 23 Paragraph (1) letter C Number 2 of Law Number 7 of 1983 as amended several times and most recently by Law Number 36 of 2008 namely compensation in connection with other services other than that which has been deducted by income tax as referred to in article 21, withholding tax of 2% of the gross amount and is included in the value added tax in accordance with article 1.

Table 2. Value of Tax Object Tax Article 23 2021

Company	Value of Tax Object
PT Surya Cemerlang Logistik	675.733.435
PT Bintang Samudera Angkasa	206.272.003
PT Wings Global Logistics	4.167.691.324
PT MCL Trans Indonesia	27.891.900
PT KGL Indonesia	1.542.004
PT Rian Ademas Nusantara	700.000
PT ICT Logistik Indonesia	55.350.000
PT Silk Route Trade Services Indonesia	9.600.000
PT Trans Utama Indokarya	

Source: PT. Freight Cargo Logistics (Data Processed 2022)

Based on the table above, it shows the deduction of income tax article 23 in 2020 by 2% for the services that have been used by PT. Freight Cargo Logistics and included in the positive list of PPh 23 in freight forwarding services that have collaborated with PT. Freight Cargo Logistics including PT. Surya Brilliant Logistics, PT. Bintang Samudera Angkasa, PT. Wings Global Logistics, PT. MCL Trans Indonesia, PT. KGL Indonesia, PT. Rian Ademas Nusantara,

PT. ICT Logistics Indonesia, PT. Silk Route Trade Service Indonesia, PT. Trans Utama Indokarya.

The list of withholding evidence for Freight Forwarding Services in tables 4.1 and 4.2 is used as material for analysis of invoices issued by PT. Freight Cargo Logistics and further carried out as material for reconciliation between objects per each period of proof of withholding Income Tax Article 23 and objects of Income Tax Article 23 based on the withholding evidence issued by PT. Freight Cargo Logistics and later as a supporting document for the calculation or withholding and reporting of Article 23 Income Tax for freight forwarding services payable.

Calculation of Article 23 Income Tax on Freight Forwarding Services at PT. Freight Cargo Logistics Year 2020–2021

Income tax article 23 on freight forwarding services at PT. Freight Cargo Logistics can be calculated based on two rates. The first rate is that if the taxpayer has a NPWP, the rate charged is 2% of the Basic Tax Imposition (DPP). The second rate is that if the taxpayer does not have a NPWP, the withholding rate is 4%.

In accordance with the Regulation of the Minister of Finance No. 141/PMK.03/2015 concerning other types of services as referred to in Article 23 Paragraph (1) letter C Number 2 of Law Number 7 of 1983 as amended several times and most recently by Law Number 36 of 2008, namely compensation in connection with other services other than those already withheld by Income Tax as referred to in Article 21, withholding Income Tax of 2% (two percent) of the gross amount excluding Value Added Tax. The results of the calculation of Income Tax Article 23 on freight forwarding services at PT. Freight Cargo Logistics in 2020 can be seen in the following table:

Table 3. Calculation of Tax Article 23 2020

Company	Withholding Tax
PT. Surya Cemerlang Logistics	11.809.783
PT. Bintang Samudera Angkasa	2.872.921
PT. Megan Total Transportasi	276.727
PT. Ditran Logistik Service	69.160
PT. Wings Global Logistics	47.187.553
PT. Prime Freight Indonesia	3.393.945
PT. CJ Logistics Indonesia	370.000
PT. Birotika Semesta Express / DHL	90.458
PT. Rian Ademas Pratama	391.512
PT. Korchina Logistics	261.553
PT. Multilink Trans Indonesia	23.212
PT. MCL Trans Indonesia	30.000
PT. Hyper Mega Shipping	220.813
PT. Macoline Indonesia	77.484
PT. JPT Jatidiri Trans	73.159
PT. KGL Indonesia	42.916
PT. MCA Logistik	30.059

Source: PT. Freight Cargo Logistics (Data Processed 2022)

Based on the table above, it shows that the withholding of Article 23 Income Tax on freight forwarding services during 2020 for taxpayers is equal to the withheld income tax and 2% has been deducted from the Tax Base (Tax Object Value). In accordance with the Regulation of the Minister of Finance No. 141/PMK.03/2015 concerning other types of services as referred to in Article 23 Paragraph (1) letter C Number 2 of Law Number 7 of 1983

as amended several times and most recently by Law Number 36 of 2008, namely compensation in connection with other services other than those already withheld by Income Tax as referred to in Article 21, withholding Income Tax of 2% (two percent) of the gross amount excluding Value Added Tax. The results of the calculation of Income Tax Article 23 on freight forwarding services at PT. Freight Cargo Logistics in 2021 can be seen in the following table:

Table 4. Calculation of Tax Article 23 2021.

Company	Withholding Tax
PT Surya Cemerlang Logistik	13.514.669
PT Bintang Samudera Angkasa	4.125.440
PT Wings Global Logistics	83.353.826
PT MCL Trans Indonesia	557.838
PT KGL Indonesia	30.840
PT Rian Ademas Nusantara	14.000
PT ICT Logistik Indonesia	1.107.000
PT Silk Route Trade Services Indonesia	192.000
PT Trans Utama Indokarya	185.630

Source: PT. Freight Cargo Logistics (Data Processed 2022)

Based on the table above, it shows that the withholding of Article 23 Income Tax for freight forwarding services during 2021 for the taxpayer is PT. Surya Cemerlang Logistik has a deducted income tax of Rp. 13,514,669, PT. Bintang Samudera Angkasa has a deducted income tax of Rp. 4,125,440, PT. Wings Global Logistics has a deducted income tax of Rp. 83,353,826, PT. MCL Trans Indonesia has a deducted income tax of Rp. 557,838, PT. KGL Indonesia has a deducted income tax of Rp. 30,840, PT. Rian Ademas Nusantara has a deducted income tax of Rp. 14,000, PT. ICT Logistics Indonesia has a deducted income tax of Rp. 1.107.000, PT. Silk Route Trade Services Indonesia has a deducted income tax of Rp. 192,000, PT. Trans Utama Indokarya has a deducted income tax of Rp. 185,630.

Then, the nominal income tax deducted from the next table is multiplied again by the Tax Article 23 rate, which is 2% to find the nominal deduction for Article 23 Income Tax for freight forwarding services every month during 2020 – 2021 to be reported to the DJP and given to the vendor.

DISCUSSION

Based on the results of the analysis of the calculation, recording and deduction mechanisms that have been carried out by PT. Freight Cargo Logistics during 2020 – 2021, recording is recorded based on the results of the recapitulation of PPh 23 services that have been used by PT. Freight Cargo Logistics for each month during 2020 and 2021, the results of the recapitulation are then added up so that the value of the tax object is found, for the calculation activity the value of the tax object that has been obtained is deducted by the Tax Article 23 rate, which is 2% which will later be found the amount of Tax Article 23 which must be cut by PT. Freight Cargo Logistics during 2020 and 2021.

In carrying out its duties and functions, PT. Freight Cargo Logistics is required to implement tax regulations based on income tax provisions in accordance with Minister of Finance Regulation No. 141/PMK.03/2015, one of which is a freight forwarding service (transportation management service) which is a business aimed at representing the interests of the owner of the goods to take care of all activities necessary for the delivery and receipt of goods through land, sea, and air transportation.

To find out what activities are subject to income tax on freight forwarding services at PT. Freight Cargo Logistics, the author conducted an analysis of the suitability of income tax withholding practices based on the Minister of Finance Regulation no. 141/PMK.03/2015. The type of service used by PT. Freight Cargo Logistics includes (a) freight forwarding services, (b) warehousing rental services, (c) maklom services, (d) communication/internet services, (e) packing services, (f) shipping services (g) logistics services (h) Documentation Management Services (i) Management Services (j) Intermediary/Agency Services. PT. Freight Cargo Logistics is a company that already has an NPWP and then related to the production of withholding evidence Mr. Adi (Informant) explained that "to make proof of deduction to be given to third parties/vendors, it is necessary to issue proof of withholding Tax Article 23 but currently since April 2021 the proof is Withholding Tax Article 23 has changed its name to proof of unification deduction, in which there are various types of withholding PPh. Previously PT. Freight Cargo Logistics uses e-bupot Tax Article 23 since August 1st, 2020 which can be accessed via <https://djponline.pajak.go.id/>, after July 2020 until now, PT. Freight Cargo Logistics has used eSPT PPh 23 and is in accordance with the provisions of the Directorate General of Taxes".

From the results of the study, the mechanism for recording, calculating and withholding income tax article 23 for freight forwarding services carried out by PT. Freight Cargo Logistics complies with the prevailing laws and regulations, namely the Minister of Finance Regulation No. 141/PMK.03/2015, this is because based on the data obtained, there is no difference (difference) in deductions made by PT. Freight Cargo Logistics. PT. Freight Cargo Logistics has indeed made deductions in accordance with the applicable tariff in the legislation, which is 2%.

CONCLUSION

PT. Freight Cargo Logistics deducts Article 23 Income Tax as one of its tax obligations. After conducting analysis and research on the application of recording, calculating, and withholding income tax article 23 on freight forwarding services at PT. Freight Cargo Logistics, it can be concluded that:

1. The imposition of Article 23 income tax rate withheld by PT. Freight Cargo Logistics for freight forwarding services during 2020 – 2021 is 2% of the basic withholding tax (tax object value).
2. Calculation, recording and withholding of PPh article 23 on freight forwarding services at PT. Freight Cargo Logistics during 2020 – 2021 has complied with the prevailing laws and regulations, namely the Minister of Finance Regulation No. 141/PMK.03/2015.

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