



# Tax Compliance Analysis : Collection and Equalization of Income Tax Article 21 and Value Added Tax

Muhamad Rifki Fadillah<sup>1</sup>, M. Hendri Yan Nyale<sup>2</sup>

<sup>1,2</sup>Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Esa Unggul, Indonesia

## ARTICLE INFO

### Keywords:

Tax Compliance,  
Collection,  
Equalization,  
VAT,  
WHT 21

## ABSTRACT

The purpose of this study is to examine whether the collection of SPT PPN and SPT PPh 21 in the company is in accordance with tax regulations and also to review the tax equalization technique tools to minimize the issuance of letters requesting explanations and information (SP2DK) and Tax Bills (STP) from the tax office. . The results of the study found that the collection of SPT PPN and SPT PPh21 was in accordance with applicable tax regulations. For VAT deposits because the collection is made to the treasurer and the VAT is deposited by the government treasurer in accordance with PMK 231/PMK.03/2019. The collection and withholding of PPh21 carried out by PT.ABC was in accordance with the PPh Law Number 36 of 2008. It was found that there were still delays in reporting VAT payments and reports during the period of February 2019, September-November 2020 and July-August 2021. Deposits and reporting of PPh21 PT.ABC found that there were still delays in depositing in January-June 2019, January-March 2020 and February 2020 and late reporting in January-May 2019, December 2020 and no delays in 2021. From the results of the equalization there was a difference in income in the VAT SPT with income in the 2019-2021 corporate annual income tax return due to lack of supervision from the company and system errors from e-invoicing. However, there is no difference between the cost of salaries in the SPT PPh21 and the cost of salaries in the corporate income tax return for the 2019-2021 period.

### E-mail:

[rifkifadillah41@gmail.com](mailto:rifkifadillah41@gmail.com)

Copyright © 2022 Enrichment : Journal of Management.  
All rights reserved.

## 1. Introduction

Starting January 1, 1984 in connection with the enactment of the 1984 KUP Law in Indonesia, the tax system uses a fully independent taxation system. With the Self-Assessment system, the possibility of errors and discrepancies in tax reporting is quite high (Saputri & Rudiyanto, 2021). When the self-assessment system is implemented, taxpayers must understand and understand various tax regulations and their derivatives in order to fulfill their tax obligations correctly (Hidayat, 2015). If there is a discrepancy, the KPP will issue an Explanation Letter on Data and Information z as a firm action z with the aim of requesting an explanation of the discrepancy in tax reporting found by the DGT. This can also be done by the DGT to conduct a tax audit (WP). The purpose of the audit is to see and measure whether the taxpayer has followed the tax by reporting the correct tax (Saputri & Rudiyanto, 2021).

In the company, the imposition of taxes such as VAT and PPh, the amount of income earned by the company and the salary expense calculated by the company in one year in accordance with the tax calculations in the regulations applied as the calculation of the tax payable. In fact, there are many cases where there are differences in income in the corporate income tax return and annual corporate income tax returns reported by Firdauza & Sutomo (2018) and differences in the reporting of salaries on SPT. PPh 21 and corporate income tax returns which result in an imbalance between the 2 types of taxes

between corporate income tax. and PPh Article 21 on the recording of employee salary expenses (Pratiwi et al., 2021).

From the research of Widuri and Angelia (2014) it can be seen the importance of the process of successful equalization influencing the outcome of the appeal at the tax court stage. In conclusion, in the appeal process in the tax court, the equalization process between VAT and PPh has strength and can be used if it is supported by strong evidence (Kristian & Mustikasari, 2018). In Indonesia, research has been carried out to ensure that all taxes payable have been reported, and adjusted to the applicable tax regulations Saputri & Rudiyanto (2021) so as to prevent the issuance of SP2DK due to the difference between the reported Periodic Tax Return and the Annual Tax Return (Sukmawati & Winata, 2019). In DGT Regulation Number: Per 04/PJ/2012 Article 4 Paragraph 1 letter H that tax auditors can use one of the compliance tests, namely equalization. To ensure that tax obligations are reported correctly following the applicable tax rules, of course, it can be done by the mandatory (Sukmawati & Winata, 2019).

In fulfilling tax obligations, which is a reflection of the taxpayer's sense of responsibility in fulfilling his tax obligations is tax compliance by referring to tax rules to fulfill his tax rights and obligations (Wahyudi & Fitriah, 2021). Compliance with recording or recording business transactions that occur, compliance in reporting business activities in accordance with the applicable rules, gantino et al., (2020), because all taxpayers have an obligation to report their activities within a month or year by submitting a tax return (SPT). Period or Year (Gantino et al., 2020).

In the research of Nasution et al., (2020) revealed that trust and justice have an influence on taxpayer compliance and understanding and complexity has no effect on taxpayer compliance. This study is different from previous studies where this study examines how obedient the company is in fulfilling its tax obligations in accordance with applicable tax regulations by using primary data in the form of a Periodic Tax Return and compared directly with applicable tax rules and also proves it directly with audit test equipment, namely equalization is to test how obedient taxpayers are in depositing their tax payable while previous research only examines what factors affect taxpayer compliance.

The purpose of this study is to review how the calculation method is carried out, the payment and submission of SPT PPN and SPT PPh 21 to the company is in accordance with tax regulations and also to review using tax equalization techniques to minimize the issuance of SP2DK Letters from the tax office because of differences and can be used as a preventive measure in dealing with inspections so that the company can explain if there are differences in reporting between the PP period SPT or VAT SPT and the Agency's Annual SPT.

## 2. Method

This study does not examine the effect of the dependent variable on the independent variable, but examines whether taxation obligations are carried out by following tax regulations. This study uses a qualitative design by analyzing commercial and fiscal financial statements, then comparing the income and salary costs between the Agency's Annual SPT with VAT SPT and PPh21 SPT (Firdauza & Sutomo, 2018). In this study, the population uses all of the data regarding tax collection and equalization. This type of sampling uses saturated sampling where as a sample, all members of the population are used. The sample of this research is PT. ABC VAT Period January-December 2019, 2020 and 2021, VAT Period January-December 2019, 2020, 2021, Financial Statements and Annual Corporate SPT 2019, 2020 and 2021 with a total sample 78 samples. With details of 36 Samples for VAT SPT Data for 36 Periods, PPh21 Period SPT 36 Samples for 36 Periods and 3 samples of Corporate Annual SPT for the 2019-2021 tax year and 3 samples of Financial Statements for the 2019-2021 tax year. Primary data is used as a data source. The primary data used is in the form of Periodic VAT SPT reports, PPh21, Financial Statements and the Agency's Annual SPT. The sample collection method used the method of observation, interviews and documents.

Comparative descriptive research methods with qualitative data are used to process and analyze financial report data and then compare them with business circulation and salary costs between the company's Annual SPT with VAT SPT and PPh21 SPT (Firdauza & Sutomo, 2018). In Karniawan & Syahzuni's research (2022) using the analytical descriptive research method because the author wants

to know the application of VAT at PT Leschaco Logistics Indonesia in accordance with the applicable PMK in export and import transactions. In the collection and equalization variables, comparative descriptive analysis techniques are used to compare whether the calculation, deposit and reporting of SPT PPh 21 and VAT that have been recognized by the company has been carried out based on applicable tax regulations and the equalization carried out can find factors causing the difference in balance between SPT PPN and PPh21 with the Corporate Annual SPT so that if there is a difference, it can provide advice to the company under study so that it does not get a Letter of Request for Explanation and Information (SP2DK), Tax Collection Letter and SKPKB (Tax Underpayment Assessment Letter).

### 3. Result and Discussion

#### a. Collection of SPT PPh 21 and SPT PPN according to the Company and Tax Regulations

This study intends to test how obedient the taxpayers of PT.ABC are in carrying out their tax deposit and reporting obligations. (Pratiwi et al., 2021) revealed that the lack of supervision from the company could lead to differences in data reporting, one of which is the difference in the reporting of Article 21 SPT PPh and corporate Annual Income Tax Returns. Good internal control will reduce the risk of the tax authorities issuing STP or SPKPB and the company must understand the applicable tax regulations so that delays in depositing and reporting can be avoided (Sukasih, 2016). The understanding of taxpayers has a significant influence on the ability of taxpayers to complete their tax obligations (Gantino et al., 2020) As a result, if corporate taxpayers comply, state revenues will increase. (Darmayani & Herianti, 2017).

In this study, it was found that the calculation and deposit of SPT PPN and SPT PPh21 has been applied following the applicable tax regulations. PT. ABC is a PKP so it is obliged to issue a tax invoice with code 02 because it transacts with the treasurer and the VAT is deposited by the government treasurer following PMK 231/PMK.03/2019. The calculation and withholding of PPh21 applied by PT.ABC has followed the guidelines in the PPh Law Number 36 of 2008 and the Regulation of the Director General of Taxes Number Per-16/PJ/2016 so that there is no underpayment and overpayment in the calculation of PPh21.

PT.ABC VAT reporting found there were still delays in reporting in the period February 2019, September-November 2020 and July-August 2021. Payment and reporting of PPh21 PT.ABC found there were still delays in depositing in January-June 2019, January-March 2020 and February 2020 and late reporting in January-May 2019, December 2020 and no delay in 2021. The delay is due to misunderstanding and the company does not pay attention to the applicable tax regulations so that the company will pay higher taxes due to interest penalties for late payments and late reporting penalties but lateness does not occur at the end of the year so there is no difference in reporting due to delays. Where the research findings are in accordance with the research of Pratiwi et al., (2021) reporting delays are caused by a lack of supervision and understanding of taxation related to deposit and reporting limits and according to research (Gantino et al., 2020) Taxpayers do not have a sense of responsibility in carrying out their tax obligations due to lack of understanding and knowledge of the provisions of tax regulations.

#### b. Tax Equalization of SPT PPh 21 and SPT PPN with Corporate SPT

This study aims to test one of the audit techniques in accordance with the Regulation of the Director General of Taxes Number: Per -04/PJ/2012 article 4 paragraph 1 in letter H mentions one of the audit techniques that can be used by tax auditors, one of which is equalization. Taxpayers can of course use this technique to ensure that their taxes are reported correctly (Sukmawati & Winata, 2019). Taxpayers must understand the tax regulations in the self-assessment system used in the Indonesian tax system so that they can carry out their tax obligations properly (Hidayat, 2015). Seeing the discrepancy, DGT will take firm action by sending a letter SP2DK whose purpose is to ask for an explanation of the discrepancy in tax reporting found by DGT. This also has the potential for DGT to conduct tax audits to taxpayers (WP). The purpose of the audit is to ensure that the taxpayer has followed the tax rules by reporting taxes correctly (Saputri & Rudiyanto, 2021).

From the results of research conducted using equalization, there is a difference in income in the SPT PPN with income in the Annual Corporate Income Tax Return due to lack of supervision from the

company so that it has the potential to get SP2DK from the office. However, there is no difference between the cost of salaries in the SPT PPh21 and the cost of salaries in the corporate income tax return for the 2019-2021 period. The results of this study are in line with the research of Saputri & Rudiyanto (2021) who found differences using the equalization method on the VAT SPT and Corporate Annual SPT due to PT.X's lack of order in fulfilling its tax obligations.

#### 4. Conclusion

Based on the results obtained in this study, it can be concluded that PT. ABC is still lacking in supervising and still lacking in tax knowledge. In tax compliance, PT. ABC has followed the tax rules regarding the calculation of VAT, it is in accordance with the VAT Law No. 42 of 2009 article 7 and article 8 and PPh21 is in accordance with the PPh Law Number 36 of 2008 and technical instructions for calculating, depositing and reporting in the DGT Regulation Per-16/PJ/2016 but there are still delays in depositing so that they do not follow the tax rules within the deposit limit stated in the VAT Law Article 15A paragraph 1 where the VAT deposit limit is no later than the end of the following month before the reporting of the VAT period SPT and the PPh deposit limit in KUP Law No.16 of 2009 and the turnaround rules PMK No.242/PMK.03/2014 where the deposit limit is the 10th of the following month and the reporting limit stated in the VAT Law Article 15A paragraph 2 The limit for reporting VAT returns is no later than the end of the following month, KUP Law Number 16 Year 2009 Article 3 paragraph 3 part a the deadline for reporting the Periodic SPT is the 20th of the following month and is clarified in PMK Number 9/PMK.03/2018 on amendments to PMK 2 43/PMK.03/2014 so that it has the potential to get STP for late payment and reporting fines. In the case of delays in reporting VAT returns starting in September 2020, which has implemented a web-based e-invoice, according to the researcher, during the COVID-19 pandemic, the KPP does not need to require the management of corporate taxpayers to come directly to the tax office to take care of electronic certificates due to limited mobility. make it easier for taxpayers to fulfill their tax obligations, especially in the Papua region which is geographically located and access is still difficult so that delays in VAT reporting due to the non-extension of electronic certificates do not occur.

#### References

- Darmayani, D., & Herianti, E. (2017). Pengaruh Tingkat Kepatuhan Wajib Pajak Badan Terhadap Peningkatan Penerimaan Pajak Penghasilan Dengan Penagihan Pajak Se
- Firdauza, I., & Sutomo, H. (2018). Analisis Ekualisasi SPT Masa PPN Dengan SPT PPh Badan Terhadap Kewajiban Perpajakan PT. Adiyana Teknik Mandiri. 6(3), 117-122. <https://jurnal.ibik.ac.id/index.php/jimkes/article/view/292>
- Gantino, R., Sari, E. N., Hertati, L., & Safakur, O. (2020). PENELITIAN MANDIRI Model Pengaruh Pemahaman atas Peraturan Perpajakan, Pemahaman Akuntansi, Penerapan Sistem Administrasi Perpajakan Moderen, Sanksi Pajak dengan Sosialisasi Perpajakan sebagai Variabel Moderasi Terhadap Kepatuhan Wajib Pajak Badan Surv. [https://digilib.esaunggul.ac.id/UEU-Research-16\\_0798/21153/tingkat-kepatuhan-penerapan-self-assessment](https://digilib.esaunggul.ac.id/UEU-Research-16_0798/21153/tingkat-kepatuhan-penerapan-self-assessment)
- Hidayat, rizal aditya. (2015). PENELITIAN MANDIRI Tahun Anggaran 2015 ANALISIS FAKTOR-FAKTOR YANG PENERAPAN SELF ASSESSMENT Pengusul: Fakultas Ekonomi Dan Bisnis. [https://digilib.esaunggul.ac.id/public/UEU-Research-21155-16\\_0800.pdf](https://digilib.esaunggul.ac.id/public/UEU-Research-21155-16_0800.pdf)
- Kristian, Y., & Mustikasari, E. (2018). PERILAKU KEPATUHAN PAJAK INDUSTRI PENGOLAHAN TEMBAKAU (STUDI KASUS PADA PT. XYZ). 1(2), 193-211. <http://baj.upnjatim.ac.id/index.php/baj/article/view/30/22>
- Nasution, M. K., Santi, F., Husaini, Fadli, & Pirzada, K. (2020). Determinants of tax compliance: A study on individual taxpayers in Indonesia. *Entrepreneurship and Sustainability Issues*, 8(2), 1401-1418. [https://doi.org/10.9770/jesi.2020.8.2\(82\)](https://doi.org/10.9770/jesi.2020.8.2(82))
- Pratiwi, A. I., Rizky, M., & Pratama, A. (2021). ANALISIS TINGKAT KESEIMBANGAN (EKUALISASI) PPh PASAL 21 DENGAN BIAYA GAJI PADA SPT TAHUNAN BADAN PT. X. ANALISIS TINGKAT KESEIMBANGAN (EKUALISASI) PPh PASAL 21 DENGAN BIAYA GAJI PADA SPT TAHUNAN

- BADAN PT . X Sebagai Salah Satu Negara Berkembang , Indonesia Membutuhkan Penghasilan Negara Yang Tidak Sedikit Agar Pemerintahan Dan Pembangunan Dapat Berjalan D, 1, 44-52.  
<https://vokasindo.ub.ac.id/index.php/vokasindo/article/view/162>
- Saputri, V. M. E., & Rudyanto, S. (2021). EKUALISASI SPT MASA PPN TERHADAP SPT TAHUNAN BADAN DALAM MENGANTISIPASI PEMERIKSAAN PAJAK PADA PT X. 1, 63-74.  
<https://vokasindo.ub.ac.id/index.php/vokasindo/article/view/169>
- Sukasih, N. K. (2016). Pemeriksaan Tingkat Keseimbangan (Equalisasi) Pph Pasal 21 Dan Pengakuan Biaya Gaji (Pph 29) Pada Laporan Laba Rugi Pada Rumah Sakit Manuaba Di Denpasar. Pemeriksaan Tingkat Keseimbangan (Equalisasi) Pph Pasal 21 Dan Pengakuan Biaya Gaji (Pph 29) Pada Laporan Laba Rugi Pada Rumah Sakit Manuaba Di Denpasar, 12(16), 228-237.  
<https://ojs.pnb.ac.id/index.php/JBK/article/view/195>
- Wahyudi, I., & Fitriah, N. (2021). Pengaruh Aset Tidak Berwujud, Ukuran Perusahaan, Kepatuhan Perpajakan, dan Leverage Terhadap Transfer Pricing. Jurnal Akuntansi, 13(2), 388-401.  
<https://doi.org/10.28932/jam.v13i2.3885>