

Management of Tax Returns and Payment Letters: Case Study of the Use of SSP in Tax Payments in Indonesia

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Keywords:

Annual Notification Letter; Tax payment slip; Taxes; Tax Contributions; General Tax Provisions

Abstract

In general, tax is a mandatory contribution to the state from individuals or entities that is coercive based on applicable law, with no direct collection of compensation, and is used for state needs within the scope of the people's prosperity law. The SPT itself is a letter used by taxpayers as a report on all forms of tax calculations and payments, both with tax and non-tax objects. SPT can be divided into 2 types, namely Annual SPT and Periodic SPT. Meanwhile, a Tax Payment Letter or what can be called an SSP is proof of payment or deposit of tax that has been made using a form or has been made by other means to the state treasury through a payment place appointed by the Minister of Finance. The aim and objective of carrying out research on the topic of Tax SPT and SSP is to be able to understand the application of SPT, understand the types and functions of SPT, as well as settlement procedures for SPT and our aim is also to understand more about the function of SSP and what the SSP deposit limit is.

1. Introduction

Moment This, tax No Again matter Which foreign for public. Indonesia. A number of circles has set tax in a way proportional his life, Which since That considered as one of the obligations in supporting the implementation of state duties organized by the government. This suggestion can be seen from the increase number of taxpayers, as well as community involvement from various backgrounds behind, If There is arrange activity Which relate with tax, like consultation, seminar dialog, etc.

Taxes are a manifestation of devotion and the role of taxpayers is participation in a way direct And together in implementation obligation tax Which necessary for financing and development of the Nation State. Responsibility to collect taxes reflecting the company's obligations. In this case, system tax consistent with its function For do coaching, service And supervision For fulfillment obligation taxation based on provision arranged in tax law or in the General Tax Regulations (KUP). Tax is dues must tax to country Which done by person or law enforcement organizations, indirectly compensated and used For need country as big as possible prosperity people.

Taxes are used to finance development for the common good. Wrong One effort For reach independence financial something country development, especially utilizing domestic financial sources in the form of tax. From an economic point of view, taxes are a source of state revenue. used to direct people's lives towards prosperity or machine life economy urban.

According to Constitution No. 28 year 2007 Chapter 1, tax is contribution must to country Which owed by person personal or body Which nature force based on Constitution with No get rewards in a way straight away and used for the greatest benefit of the state prosperity people. Various type tax Which charged to Must Tax among them form Tax Income (PPh), Tax Increase Mark (PPN), Tax Earth And Building, And other etc.

Based on Act No. 36 Year 2008 Tax Income is tax Which imposed on the tax subject for the income received or earned in year tax or can also worn tax For income in part year tax if obligation tax subjective started or endin the tax year. PPh has the potential to make a big contribution to reception income country Which sourced from sector taxation. Every citizen which has own income and fulfill

condition imposition Income Tax required For pay Income Tax. Government do various effort in increase service taxation through modernization administration taxation. Progress technology Then utilized by Ministry Finance For launch System Module Reception Country Generation 2 (MPN-G2) Where in MPN-G2: Tax payments are made electronically via e-billing. Before it was launched system MPN-G2, payment tax Still done in a way manually use system Module Reception Country Generation 1 (MPN-G1) through mechanism Letter Deposit Tax (SSP).

In mechanism CNS This Must Tax required come direct Office Tax Services (KPP) to fill out the form SSP, behind the form the SSP There are instructions for filling in and an explanation of what the account code is only those who want to deposited by Must Tax, Must Tax Also requested For fill in CNS as much double 4 until 5 sheet in accordance with provision, Then Must Tax must make tax payments at banks or other institutions appointed by the Directorate General Tax. After That Must Tax must return Again to KPP For do reporting payment tax.

Along walking time No A little from Must Tax Which complained system method manual tax payment via SSP. Taxpayers often complain about The tax payment process takes a long time and is complicated, making it difficult Taxpayers feel burdened. This is in line with the results of Alvinda Rizwany's research (2017) Which mention that use CNS own a number of lack among them process payment tax Which confiscate time And power Because mustfill in form CNS as much 4 until 5 double Then going to bank For do payment tax Then return Again to KPP For do reporting tax, SSP can also give rise to the potential for errors in obtaining the Number NTPN, matter This will result happen problem moment Must Tax do tax reporting. Filling in the tax account code and tax deposit type code is also potential experienced a recording error. If there is an

error in filling in both codes In this case, the taxpayer may be deemed not to have made the report or be deemed not to have do payment tax owed Which must paid.

2. Literatur Review

2.1 Basic Tax Concepts

Tax is a mandatory contribution to the state from individuals or entities that is coercive based on applicable law, without direct reimbursement. Taxes are used to meet state needs within the legal framework of people's wealth. As regulated by the 2007 Constitution of the Republic of Indonesia, taxes are contributions that must be made to the state by individuals or bodies that are coercive and used for the greatest interests of the people's prosperity.

2.2 Annual Notification Letter (SPT)

SPT is a letter used by taxpayers to report all tax calculations and payments, both with tax and non-tax objects. There are two types of SPT, namely Annual SPT and Periodic SPT. SPT is the main instrument for reporting tax obligations and can provide a comprehensive overview of various tax calculations carried out by taxpayers.

2.3 Tax Payment Letter (SSP)

SSP is proof of payment or tax deposit that has been made by the taxpayer, either through a form or other means to the state treasury through a payment location appointed by the Minister of Finance. SSP has an important role as proof of tax payments and tax deposits. The application of SSP is the focus of research to understand more deeply the application, types and functions of SSP, as well as procedures for completing them.

2.4 Tax Payment System Modernization

With technological developments,

the Indonesian government modernized the tax payment system through the launch of the Generation 2 State Revenue Module System (MPN-G2). Previously, tax payments were still made manually via SSP. This research examines these changes and highlights the challenges taxpayers face in the process of paying taxes via manual SSP, such as complexity and the potential for errors.

2.5 Challenges in Using Manual SSP

An in-depth study of manual SSP found that the tax payment process was time-consuming and complicated, causing a burden on taxpayers. This difficulty is in accordance with the research results of Alvinda Rizwany (2017), who noted several shortcomings in using SSP, such as the time and energy required to fill out forms, make payments at the bank, and report taxes.

3. Methodology

This research uses a qualitative approach to explore aspects related to the management of Tax Returns (SPT) and Tax Payment Letters (SSP) in the tax payment process in Indonesia. The researchers collected data through various sources, such as tax reference books recommended by tax lecturers, as well as journals and articles relevant to the research topic. This data is collected using technological devices, such as laptops and smartphones. After the data is collected, a thorough analysis is carried out to draw accurate and relevant conclusions regarding SPT and SSP management in paying taxes in Indonesia.

The analytical method used in this research involves an in-depth theoretical review as well as the use of data collected from various sources. The researchers examined recommended tax reference books and detailed the rules and guidelines related to SPT and SSP management in the tax payment process. They also examined the results of previous research, such as the

results of research by Alvinda Rizwany (2017), which included deficiencies in the use of SSP in paying taxes. By combining primary and secondary data, the researchers analyzed it carefully and accurately to produce adequate conclusions.

The results of this research provide a better understanding of SPT and SSP management in tax payments in Indonesia. The researchers analyzed the types of SPT, such as Annual SPT and Periodic SPT, as well as the roles and procedures related to SSP in paying taxes. The research results also include findings about the challenges faced by taxpayers in the process of paying taxes via SSP and how using manual SSP can be time consuming and has the potential to result in errors in tax reporting. This research provides an important contribution to further understanding of tax management in Indonesia.

4. Results and Discussion

4.1 Letter Announcement

A Tax Return is a letter that taxpayers use to report calculation and payment of taxes owed according to regulatory provisions tax legislation. Serves as a means for reporting and responsible for calculating the amount of tax owed. To report payment or repayment of taxes that have been carried out personally and/or through tax withholding or other tax collection in a tax year or part tax year. To report payment from cutter or collector about withholding or collecting taxes from individuals or other entities in one period taxes, that is determined regulation legislation taxation Which applies . As a means to report and account for calculations the amount of Value Added Tax (VAT) and sales tax on luxury goods what is actually owed. To report income tax credits to tax expenditure. For report payment or repayment tax.

The type of SPT, namely the Periodic Notification Letter, is a Notification Letter for a tax period. You are obliged to fill out the SPT as a taxpayer fill in SPT with Correct,

complete, And clear, in Language Indonesia with use letter Latin, number Arab, unit eye Money rupiah, And sign as well as convey it to KPP, or place other Which set by Director General Tax.

4.2 Letter Deposit Tax

Tax Payment Letter (SSP) is a letter that taxpayers use for do payment or deposit tax Which owed to cash country through office post as well as or bank Body Business Owned by State (BUMN) or bank Body Business Owned by Area (BUMD) or place payment other Which appointed by Minister Finance.

Whereas function CNS as means For pay tax And as proofpayment tax. As for type, namely Standard SSP is letter used by taxpayer to make payments or remit taxes owed to the Office Payee. This letter is used as proof of payment shape, size, And fill it in has set. Letter Deposit Tax Special This have function Which The same with CNS Standard in administration taxation. Special SSP is proof of payment or deposit of tax owed to the Payee Office printed by the Recipient Office Payment using transaction engine and/or other tools Which its contents in accordance with Which has set.

CNS Special only printed on moment transaction 2 tax payments or deposits, which have the same function with sheet number 1 And sheet the 3rd CNS Standard. Or printed separated as much 1 sheet, which functions the same as the 2nd sheet of Standard SSP to forward to KPPN as attachment List Nominative Reception (DNP).

5. Conclusion

Based on description explanation on discussion about mechanism calculation, deposit and reporting of Tax Payment Letters (SSP) on final PPh chapter 4 paragraph (2), conclusion Which can taken by writer is as following :

1. Payment of final PPh article 4 paragraph (2) is intended for taxpayers carry out

obligation taxation Which bersifal final. As for problems surrounding payments and reporting made must tax is must tax not enough know in a way comprehensive rule And guidelines about system method in payment And reportingIncome Tax final article 4 paragraph (2) Which No combined with type other income that is not subject to Income Tax (PPh). final.

2. Calculation of final PPh article 4 paragraph (2) at PT. M is appropriate applicable tax provisions and procedures, because PT. M already use tariff calculation in accordance with tariff Income Tax final chapter 4 paragraph
3. (2) Act No 36 year 2008. Payment And reporting tax on PT. m Which done by partythird with pointing consultant tax in matter This is Buddy Santoso Consulting Taxes and Management Already done with Correct And Good Because done before date fall tempo.

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