

**ANALYSIS OF PROCEDURES FOR COLLECTING, DEPOSITING, AND REPORTING INCOME TAX ARTICLE 22 BY THE REGIONAL GENERAL TREASURER AT THE REGIONAL FINANCE AND ASSET AGENCY OF SERUYAN REGENCY**

**ANALISIS TENTANG PROSEDUR PENGUMPULAN, PENYETORAN, DAN PELAPORAN PAJAK PENGHASILAN PASAL 22 OLEH KEPALA KANTOR KEUANGAN DAERAH DI BADAN KEUANGAN DAN ASET DAERAH KABUPATEN SERUYAN**

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**ABSTRACT**

*The procedures for collecting, depositing, and reporting Income Tax (PPh) Article 22 by local government treasurers have a strategic role in maintaining tax compliance and supporting the optimisation of state revenue. This study aims to analyse the implementation of Income Tax Article 22 by the Regional General Treasurer at the Regional Finance and Assets Agency of Seruyan Regency. The research uses a descriptive qualitative approach with data collection techniques in the form of interviews, observations, and documentation. The results showed that although the collection and deposit procedures were in accordance with the provisions, there were still weaknesses in reporting such as delays in filling out tax returns and technical errors. The process of depositing and reporting has switched to a Coretax-based digital system developed by the Directorate General of Taxes, but its implementation still faces obstacles in the form of limited digital literacy and human resource readiness. Therefore, there is a need to increase human resource capacity and strengthen the electronic-based reporting system to ensure tax accuracy and compliance on an ongoing basis.*

**Keywords:** Income Tax Article 22, Regional General Treasurer, Tax Compliance.

**ABSTRAK**

Prosedur pengumpulan, penyetoran, dan pelaporan Pajak Penghasilan (PPh) Pasal 22 oleh bendahara daerah memiliki peran strategis dalam menjaga kepatuhan pajak dan mendukung optimalisasi pendapatan negara. Penelitian ini bertujuan untuk menganalisis implementasi Pajak Penghasilan Pasal 22 oleh Bendahara Umum Daerah di Badan Keuangan dan Aset Daerah Kabupaten Seruyan. Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan teknik pengumpulan data berupa wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan bahwa meskipun prosedur pengumpulan dan penyetoran sesuai dengan ketentuan, masih terdapat kelemahan dalam pelaporan, seperti keterlambatan dalam mengisi formulir pajak dan kesalahan teknis. Proses penyetoran dan pelaporan telah beralih ke sistem digital berbasis Coretax yang dikembangkan oleh Direktorat Jenderal Pajak, namun implementasinya masih menghadapi hambatan berupa keterbatasan literasi digital dan kesiapan sumber daya manusia. Oleh karena itu, diperlukan peningkatan kapasitas sumber daya manusia dan penguatan sistem pelaporan berbasis elektronik untuk memastikan akurasi dan kepatuhan pajak secara berkelanjutan.

**Kata kunci:** Pasal 22 Pajak Penghasilan, Bendahara Umum Daerah, Kepatuhan Pajak.

**INTRODUCTION**

Tax is one of the main sources of state revenue that has a strategic role in financing national development. According to the Law on General Provisions and Tax Procedures (UU KUP), tax is defined as a mandatory contribution to the state owed by individuals or entities that is compelling

based on law, without direct reward, and used for state purposes for the greatest prosperity of the people (Law Number 28 Year 2007). In this context, taxes are the main foundation in financing various government programmes, including education, health, infrastructure, and social welfare (Rioni, 2020).

One type of tax that contributes significantly to state revenue is Income Tax (PPH). In particular, Income Tax Article 22 is an important fiscal instrument in securing state revenue through the collection of certain transactions, such as the procurement of goods and services by government agencies. Income Tax Article 22 also has a special collection mechanism, namely the withholding tax system, in which a designated third party (in this case the treasurer) is obliged to collect, deposit, and report taxes on the transactions carried out.

Government treasurers, both central and local, play a key role in ensuring that the process of collecting and reporting Income Tax Article 22 runs according to the provisions. However, in practice, the implementation of ITA 22 still faces various obstacles. Problems that often arise include tax calculation errors, delays in depositing and reporting, and limited understanding of applicable tax regulations. This not only has an impact on the potential for non-optimal state revenue, but can also have consequences for administrative sanctions against the government agencies concerned.

The government through the Directorate General of Taxes has developed digital systems such as Coretax to support the process of depositing and reporting taxes online. However, the effectiveness of the implementation of this system at the regional level still encounters obstacles, such as low digital literacy, limited human resources, and not optimal updating of administrative procedures in line with changes in tax regulations.

A previous study conducted by Prayitno (2020) at the Bandar Lampung Industrial Research and Standardisation Center found that although the collection and deposit of Income Tax Article 22

was in accordance with the provisions, the treasurer had not reported the Periodic Tax Return, which could potentially violate tax regulations. Another study at BPKPD West Nias Regency also showed a mismatch between the time of payment and reporting of Income Tax Article 22 with the applicable regulations, including due to the change of treasurer and lack of understanding of the latest regulations (Prayitno, 2020).

A similar phenomenon is also found in the implementation of Income Tax Article 22 by government treasurers in Seruyan Regency. Common problems that arise include inaccuracies in collection data, delays in depositing, and difficulties in reporting due to lack of training and readiness of supporting information systems. This shows the need to strengthen local tax governance, especially in the capacity of treasurers as technical implementers of tax management.

Based on this background, this study aims to analyse the procedures for collecting, depositing, and reporting Income Tax Article 22 by the Regional General Treasurer at the Regional Finance and Assets Agency (BKAD) of Seruyan Regency. This study focuses on aspects of tax administration carried out by regional treasurers, not on the collection of Income Tax Article 22 on import activities. The results of this study are expected to provide theoretical and practical contributions in an effort to improve the effectiveness of Income Tax Article 22 management in the local government environment, as well as a reference in improving compliance-based taxation policies and fiscal accountability.

## RESEARCH METHOD

This research adopts a qualitative approach with a descriptive method,

which intends to obtain a more detailed interpretation of the procedures for collecting, depositing, and reporting Income Tax Article 22 by the Seruyan Regency Regional General Treasurer. This approach was chosen because it allows researchers to explore in detail the processes that occur, as well as explore various factors that affect the compliance and efficiency of the implementation of tax regulations in the agency. This research uses a descriptive approach with an emphasis on presenting data systematically and in detail to provide a clear picture of the implementation of tax calculations and potential improvements in existing tax practices.

### **Research Location**

This research was conducted at the Regional Finance and Assets Agency of Seruyan Regency. This location was determined because it is the agency responsible for managing local taxes, including Income Tax Article 22.

### **Source of Informants**

Informants in this research are actors who have a deep understanding of the issues studied and know the plans related to the research topic.

### **Types and Sources of Data**

#### **1. Type of Data**

In this study, the data utilised is qualitative. The qualitative data is presented in the form of narratives (words), phrases, illustrations, and diagrams collected through interviews, observation and documentation methods (Sugiyono, 2013).

#### **2. Data Source**

##### **a. Primary Data**

Primary data sources are data sources that provide information directly to data recipients (Sugiyono, 2013). The primary data collected by the author is

the results of interviews with expenditure treasurers at the Seruyan Regency Regional Finance and Assets Agency who are involved in collecting, depositing, and reporting Income Tax Article 22.

##### **b. Secondary Data**

Secondary data is information obtained from indirect sources or previously available, such as documents, archives, and relevant literature (Sugiyono, 2013). In this study, secondary data were obtained from tax regulation documents, tax archives, and literature that supports research analysis.

### **Data Collection Technique**

Data collection technique is a method used by researchers to obtain data in accordance with research needs. In this study, data were collected through several techniques, including:

#### **1. Interview**

Interview is a data collection method by conducting direct communication between researchers and respondents to obtain in-depth information. According to Moleong (2017), an interview is a dialogue held by two parties, namely the interviewer (researcher) and the interviewee (informant), for the purpose of obtaining relevant data for research purposes.

In this study, interviews were conducted with treasurers and employees at the Regional Finance and Assets Agency of Seruyan Regency as executors who are directly involved in collecting, depositing, and reporting Income Tax Article 22 to obtain in-depth information.

#### **2. Observation**

Observation is a data collection technique carried out through direct observation of the object or activity

that is the centre of research attention. In this study, the observation method is applied by directly observing the stages of collecting, depositing, and reporting Income Tax Article 22 carried out by treasurers at the Regional Finance and Assets Agency of Seruyan Regency. This technique aims to understand the process that takes place in reality and record the facts that occur in the field objectively.

### 3. Documentation

Documentation is a data collection technique through reviewing written documents, which can be in the form of archives, reports or official records relevant to the research topic. Documentation is a technique applied to record historical data or official documents that have a relationship with the problem being studied (Muhadjir, 1996). In this study, the documentation technique was applied to obtain supporting or secondary data related to Income Tax Article 22, such as tax regulations, proof of deposit, tax reports, and other administrative documents issued by the Regional Finance and Assets Agency of Seruyan Regency. This information is used to strengthen and support the findings from interviews and observations.

### Data Analysis

Data obtained from interview, observation and documentation collection techniques were then analysed qualitatively. This process includes:

1. Categorisation, namely grouping data based on themes relevant to the process of collecting, depositing, and reporting Income Tax Article 22.
2. Interpretation, which is interpreting the data to understand how the

mechanism is implemented and the challenges faced.

3. Triangulation, which is using comparisons between data sources to ensure the validity of information by comparing data from various collection methods.

### Research Limitations

This research has several limitations, among others:

1. The focus of the research was on the Regional Finance and Assets Agency of Seruyan Regency, so the results may not be generalisable to other agencies.
2. Interviews were conducted with a limited number of employees who were directly involved, so the perspectives obtained may be limited.

## RESULTS AND DISCUSSION

### Researcher Findings

#### Collection of Income Tax 22 by the Regional Treasurer of the Seruyan Regency Regional Finance and Assets Agency

The collection of Income Tax Article (ITA) 22 by the General Treasurer at the Regional Finance and Assets Agency of Seruyan Regency does not only apply to goods procurement transactions, but also includes the procurement of certain services financed by the Regional Budget (APBD). Based on the applicable tax provisions, local government treasurers have an obligation to collect Income Tax Article 22 on every payment to government partner goods and service providers. In an interview conducted on 22 May 2025, Mrs Maita Sarah, S.Kom as the regional general treasurer of the Seruyan Regency Regional Finance and Assets Agency said that:

*"Income Tax Article 22 is regulated in Law Number 7 of 1983 concerning Income Tax as amended*

several times lastly by Law Number 7 of 2021 concerning Harmonisation of Tax Regulations. The implementation provisions are further regulated in the Minister of Finance Regulation (PMK) Number 59/PMK.03/2022 concerning Procedures for Collecting, Depositing, and Reporting Income Tax Article 22 by Government Treasurers. In the regulation, it is stated that government treasurers, both central and regional, are required to collect Income Tax Article 22 on expenditures of goods sourced from the APBN or APBD with a minimum transaction value of IDR 2,000,000. For example, when the Seruyan Regent's Office purchases office stationery (ATK) from CV ABC worth IDR 4,000,000, the treasurer is required to collect Income Tax Article 22 of  $1.5\% \times \text{IDR } 4,000,000 = \text{IDR } 60,000$ . Thus, the amount of money paid to the partner is Rp3,940,000, while Rp60,000 is deposited into the state treasury as Income Tax Article 22 collected by the treasurer." (Maita Sarah, S.Kom, 22 May 2025).

The collection is made during the payment process at a rate of 1.5% of the payment value (excluding VAT) for providers who have an NPWP, and 3% for those who do not have an NPWP. The object of collection is not only limited to consumer goods and capital goods, but also includes services such as cleaning, security, maintenance, and consultancy services regulated in tax regulations. Taxes that have been collected must be deposited into the state treasury account no later than the 10th of the following month and reported through a Periodic Tax Return (SPT) no later than the 20th of the following month. In an interview conducted on 22 May 2025, Mrs Maita Sarah, S.Kom as the regional general treasurer of the Seruyan Regency Regional Finance and Assets Agency said that:

"Our obligations as expenditure treasurer at the Seruyan Regency Regional Agency and Assets have tax obligations in the implementation of regional expenditures, including withholding and/or collection of Income Tax Articles 21, 22, 23, VAT, and Final Income Tax Article 4 paragraph (2). So, for government treasurers it is really important to understand the difference between Income Tax Article 22 and Income Tax Article 23, because both can appear in the purchase of goods. In general, ITA 22 is charged if we buy finished goods or ready stock, while ITA 23 is for goods that have a service element. For example, we both buy folders. If the folder is plain, ready-made, that's Income Tax 22. But if the folder is specially ordered, has an agency logo or name, that's already included in Income Tax 23 because there is a printing service. It's also like buying pens or clothes. If you buy a regular pen, it's Income Tax 22. But if the pen has the name of the office, it means it's already customised, it enters Income Tax 23. Another example, food. If we buy a box of tea, it is included in Income Tax 22 because it is a finished product. But if we order anget tea or ice teler, it is included in Income Tax 23 because there is a serving service. Well, the rate is also different. Income Tax 22 is 1.5%, and is only charged if the value is above two million. But Income Tax 23 is 2%, and regardless of the value, it is still deducted, even if it is only ten thousand. Usually, this deduction is directly from the SP2D when the treasurer processes the disbursement of funds. So it's really important that the treasurer understands these details so that they don't make mistakes when deducting taxes." (Maita Sarah, S.Kom, 22 May 2025).

To collect Income Tax Article 22, several important documents are required as the basis for administration

and reporting. The main documents include the contract or work order letter (SPK), purchase invoice, and the Taxpayer Identification Number (NPWP) of the party being collected. After collection, the treasurer is required to issue a Tax Payment Slip (SSP) or e-Bupot and deposit it into the state treasury. Supporting documents such as receipts, transfer receipts, and collection reports also need to be prepared. For government treasurers, additional documents such as Budget Implementation List (DIPA)/Budget Implementation Document (DPA), Payment Order (SPM), and Disbursement Order (SP2D) must also be attached for the tax disbursement and reporting process. In an interview conducted on 22 May 2025, Mrs Maita Sarah, S.Kom as the regional general treasurer of the Seruyan Regency Regional Finance and Assets Agency said that:

*"Obviously we need a contract because we want to see what the goods are. Well, what is the item? Is this PPH 22 or PPH 23? We need to see. So if for example in the contract, for example, it sounds or there is this use of screen printing, we will definitely not be in PPH 22. We will charge it in PPH 23. The contents of the contract are the types of goods, if for example the type of goods requires custom, we will definitely not include it in the PPH 22 classification"* (Maita Sarah, S.Kom, 22 May 2025).

This confirms that the treasurer's role is crucial in ensuring tax compliance for Regional Budget (APBD) expenditures. Nevertheless, there are still obstacles in the field such as mismatches in expenditure classification, lack of understanding of changes in regulations, and delays in reporting. Therefore, regular technical training and strong internal supervision are needed so that tax obligations can be

carried out in an orderly, effective, and in accordance with applicable regulations. In an interview conducted on 22 May 2025, Mrs Maita Sarah, S.Kom as the regional general treasurer of the Regional Finance and Assets Agency of Seruyan Regency said that there were obstacles when collecting:

*"There is if the contract is not clear. If the contract is not clear, for example, it's just like this, spending 10 million on stationery with no details, we will be confused. Food and beverage expenditure, for example, food and beverage expenditure of 10 million that has no details, we don't know, unless it is explained what the food is in the form of a party, in the form of moundy to be served in front. Oh, right, this means PPH 22, for example, this is a snack box, this is a rice box, then we will enter it in PPH 23, not in PPH 22. Finally, we have to ask for it, now the solution is that we ask to fill in the goods in the form of anything".* (Maita Sarah, S.Kom, 22 May 2025).

The policy on transaction limits subject to ITA 22 states that tax will not be collected if the value of procurement of goods by the government treasurer is less than IDR2,000,000 for one transaction, provided that the transaction is not a fraction of a larger transaction. This rule is in line with the provisions contained in the Minister of Finance Regulation (PMK) Number 59/PMK.03/2022, where the treasurer is only obliged to collect PPH 22 on the purchase of goods if the purchase amount is at least IDR 2,000,000, unless the transaction is carried out in stages or deliberately broken up. In an interview conducted on 22 May 2025, Mrs Maita Sarah, S.Kom as the regional general treasurer of the Seruyan Regency Regional Finance and Assets Agency said that:

*"If it is only under 2 million, we are not charged anything. So we do not charge VAT or PPh 22. It's just that the rates are different, if PPh 22 is above 2 million up to above 2 million then he is charged but if PPh 23 is whatever is charged, for example, the purchase of stationery that is directly like this, if the value is 2 million, it is not charged. Above 2 million is only charged if below that it is not charged but if it is PPh 23, whatever the value will be charged". (Maita Sarah, S.Kom, 22 May 2025).*

In the implementation of Income Tax Article 22 collection by government treasurers, a proper understanding of the type of transaction, supporting documents, and tax limitation value provisions is required. ITA 22 is imposed on purchases of finished goods with a value above IDR 2,000,000, while ITA 23 applies to transactions that contain elements of services and is imposed without a value limit. This difference in treatment is important so that treasurers do not make mistakes in deducting, remitting, and reporting taxes. Mistakes such as collecting below the value limit or allowing transactions that should be taxed because they are broken down, can lead to overpayments or administrative sanctions. Therefore, a thorough understanding of tax types, rates, supporting documents, and transaction limits is necessary so that tax management by government treasurers is based on current tax regulations.

#### **Analysis of the Procedure for Depositing Income Tax Article 22 by the Regional Treasurer of the Regional Finance and Assets Agency of Seruyan Regency**

The deposit of Income Tax Article 22 by treasurers, including the Regional General Treasurer at the Regional Finance and Assets Agency of Seruyan Regency, is currently implemented

through the Coretax system which is integrated with the Directorate General of Taxes' e-Bupot Treasurer application. Through this system, the treasurer enters tax withholding data electronically, and the system will automatically issue Electronic Withholding Slip (BPE) and generate a billing code for deposit purposes. Tax deposits are then made through the Third Generation State Revenue Module (MPN G3), either through perception banks or other electronic payment channels. This entire process must be completed no later than the 10th of the following month after the transaction is made. The use of Coretax makes it easier for treasurers to ensure the accuracy of tax withholding and reporting, and reduces the risk of administrative errors in the implementation of tax obligations. In an interview conducted on 22 May 2025, Mrs Maita Sarah, S.Kom as the regional general treasurer of the Seruyan Regency Regional Finance and Assets Agency said that:

*"So, the system we use Coretax is not like in the past if in the past the treasurer's obligation was to pay first and then report if at this time since Coretax, it is to report first and then pay. Inverted now, report first. Means if you report first, how do you collect it? In the past, it was called ID Billing, this ID Billing, it went directly to the state account. The state account and has been recognised as revenue. Now it's called ID Billing Deposit. Yes, the ID billing Deposit is an example of which So from the ID billing deposit, the state makes a new report that can be deposited later there is also a billing ID and then it is considered as state revenue If in the past it was not, in the past, even if the treasurer did not report, this was immediately considered as state revenue if it is currently not, So there are three, one is the VAT return, the other is the*

*income tax return 21, the third is the unification tax return, the unification tax return includes income tax 22, 23 and final So after reporting the unification tax return, it can be considered as state revenue, moreover". (Maita Sarah, S.Kom, 22 May 2025).*

In depositing Income Tax Article 22 to the state treasury, there are several procedures that must be followed. First, the process starts from recording the purchase transaction of goods or services subject to ITA 22. After that, the treasurer as the tax withholder will make e-Billing through an application system such as Coretax or DJP Online. Furthermore, PPh 22 deduction is made according to the applicable rate from the total transaction value. After e-Billing is made and payment is made, the treasurer will compile and fill in the Periodic Income Tax Return (SPT). Finally, the SPT is reported to the Directorate General of Taxes as a form of accountability related to tax withholding and payment that has been carried out. All of these stages must be completed on schedule to avoid potential administrative sanctions or even late reporting. In an interview conducted on 22 May 2025, Mrs Maita Sarah, S.Kom as the regional general treasurer of the Seruyan Regency Regional Finance and Assets Agency said that:

*"The procedure for depositing ITA 22 starts from the process in the Coretax system, where the treasurer makes e-Billing and deducts ITA 22 on transactions subject to tax. At the same time, the tax that has been withheld is directly deposited into the state treasury through an integrated payment system". (Maita Sarah, S.Kom, 22 May 2025).*

One important aspect in the tax management of government agencies and educational institutions is the timeliness of depositing the taxes they have collected or withheld, including

Income Tax Article 22. This tax is usually applied to goods procurement transactions by government agencies and must be channeled to the state treasury within a certain period of time. Timeliness of remittance not only reflects compliance with applicable tax regulations, but also an indicator of efficiency and accountability in the agency's financial governance. Delays in remittance can lead to administrative sanctions, damage institutional reputation, and lead to potential findings in financial audits. Given the importance of this, in this interview session researchers not only asked about the administrative procedures applied, but also tried to understand how the roles and responsibilities of the treasurer in ensuring that the deposit process was carried out on time. This included how monitoring systems, scheduling, and the use of information technology are used as part of the strategy to minimise the risk of delays and ensure ongoing compliance. In an interview conducted on 22 May 2025, Mrs Maita Sarah, S.Kom as the regional general treasurer of the Seruyan Regency Regional Finance and Assets Agency said that:

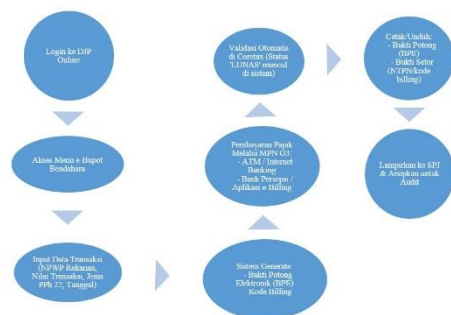
*"For the deposit before the 15th of the following month it is mandatory so before the 15th it is not only PPh 22 so everything whether it is VAT, PPh 21, 22, 23, final, the treasurer has made a billing ID deposit well then they have to make the report report no later than the 15th of the following month". (Maita Sarah, S.Kom, 22 May 2025).*

Delays or errors in depositing Income Tax Article 22 can result in administrative sanctions for the tax collecting agency or party. Referring to the regulations stated in the Law on General Provisions and Tax Procedures (UU KUP), the penalties that can be applied include an interest penalty of 2% every month. This interest is calculated



proportionally based on the total tax that has not been paid or underpaid. Furthermore, if there is an error in the submission of the report or the Periodic Tax Return (SPT) is submitted late, an administrative fine of IDR100,000 per tax period will be applied. In more crucial situations, if a deposit deficit is identified through an audit by the tax authorities, taxpayers are potentially subject to an additional penalty in the form of 2% interest per month up to a maximum period of 24 months, which can even reach an increase of 50% of the underpaid tax amount. Thus, it is vital for every institution to ensure that all of its tax obligations, especially Income Tax Article 22 are fulfilled in a timely and accurate manner to prevent the imposition of unexpected sanctions. In an interview conducted on 22 May 2025, Mrs Maita Sarah, S.Kom as the regional general treasurer of the Seruyan Regency Regional Finance and Assets Agency said that:

*"For each region, the sanctions are different, but for the local government of Seruyan Regency, if there are treasurers who do not report, we will delay the issuance of SP2D so on the 16th if they do not submit the SPT report, we will delay the issuance of SP2D until they finish making the SPT report". (Maita Sarah, S.Kom, 22 May 2025).*



**Figure 1. Procedure for Using Coretax as well as Payment through Coretax**

*Source: processed by researchers in 2025*

Depositing Income Tax Article 22 is one of the tax obligations that must be carried out in an orderly manner by government agencies or institutions that collect taxes. The deposit procedure starts from recording transactions, making e-Billing, withholding taxes, to reporting through Periodic Tax Returns, all of which must be done on time according to applicable regulations. Timeliness of deposit not only reflects compliance with tax regulations, but also an indicator of good financial administration performance. For this reason, the treasurer has an important role in ensuring that the entire process runs efficiently, including utilising information systems and internal reminders to avoid delays. If there are delays or errors in depositing or reporting, agencies may be subject to sanctions in the form of late interest, administrative fines, and even additional sanctions if found in an audit. Therefore, careful and disciplined management is needed in the implementation of tax obligations, especially Income Tax Article 22, to support accountable and compliant financial governance.

### **Analysis of Income Tax Reporting Procedures 22 by the Regional General Treasurer of the Seruyan Regency Regional Finance and Asset Agency**

The procedure for reporting Income Tax Article 22 is carried out through several systematic stages. After tax deductions are made on transactions subject to ITA 22, the treasurer or designated official will generate a billing code through an application such as DGT e-Billing or an internal system such as Coretax. After that, tax payments are made through perception banks or other authorised payment channels. After successful payment, the next step is to prepare and complete the Periodic

Income Tax Return (SPT) for ITA 22. The process of submitting this report is done online through the e-Filing or e-SPT platform provided by the Directorate General of Taxes in line with applicable regulations. The SPT document must be accompanied by transaction details, total tax that has been withheld and deposited and relevant proof of payment. This reporting obligation must be fulfilled no later than the 20th of the following month after the tax period ends. With a digitally integrated reporting system, agencies can ensure that tax obligations are carried out accurately, orderly and on time. In an interview conducted on 22 May 2025, Mrs Maita Sarah, S.Kom as the regional general treasurer of the Seruyan Regency Regional Finance and Assets Agency said that:

*"The procedure for reporting Income Tax Article 22 by the regional general treasurer in Seruyan Regency follows the provisions stipulated in the Minister of Finance Regulation. Reporting is done through the Unified Periodic Income Tax Return, in which the treasurer is required to disclose Income Tax Article 22 deducted from expenses." (Maita Sarah, S.Kom, 22 May 2025).*

One of the main obstacles in reporting ITA 22 is the lack of understanding of the treasurer or tax officer of the latest applicable regulations and provisions. This often causes errors in calculations, filling out tax forms, and reporting through a predetermined system. In addition, delays in inputting transaction data and reporting are also a common problem, especially in agencies that have limited human resources or high workloads. Errors in filling out the Tax Return (SPT) and Tax Payment Slip (SSP), such as mistakes in entering the tax account code (KAP) and deposit type code (KJS), also

exacerbate the situation because it can cause the report to be considered invalid. It is also not uncommon for technical glitches to occur in reporting application systems such as e-Bupot or e-Filing, which result in delays in the reporting process. In addition, weak coordination between the finance department and the procurement department also hampers the smooth reporting of ITA 22. To overcome these obstacles, capacity building is needed through regular technical training, the preparation of clear internal SOPs, the utilisation of reliable information technology, and strengthening coordination between departments involved in the tax reporting process. In an interview conducted on 22 May 2025, Mrs Maita Sarah, S.Kom as the regional general treasurer of the Seruyan Regency Regional Finance and Assets Agency said that:

*"If there are obstacles in reporting, for example there is a difference. If there are obstacles in reporting ITA 22, such as the difference between the value that should be paid and the one reported, then it needs to be followed up immediately to avoid administrative sanctions." (Maita Sarah, S.Kom, 22 May 2025).*

Training or socialisation related to Income Tax Article 22 reporting is an important activity that aims to improve the understanding and skills of treasurers and financial management staff in carrying out tax obligations appropriately and in accordance with applicable regulations. This activity is usually organised by the Tax Office (KPP), Regional Financial Management Agency (BPKD), or professional training institutions, and focuses on understanding the latest regulations, procedures for calculating, depositing, and reporting taxes through systems such as e-Bupot or e-Filing. Through this training, participants are equipped with

knowledge about tax objects and subjects, applicable tariffs, form filling procedures, and correction steps in case of reporting errors. With the implementation of regular and comprehensive training, it is expected that financial managers can avoid administrative errors and improve compliance with tax regulations, so that the Income Tax Article 22 reporting process can be carried out more accurately, efficiently and on time. In an interview conducted on 22 May 2025, Mrs Maita Sarah, S.Kom as the regional general treasurer of the Seruyan Regency Regional Finance and Assets Agency said that:

*"We are here conducting training, which of course we will also invite resource persons from KP2 KP and our local KP2 so we conduct training we invite several treasurers what are the obstacles? The obstacle is this obstacle, oh the reporting is difficult because there is a difference or what is the problem, so we carry out socialisation." (Maita Sarah, S.Kom, 22 May 2025).*

In the latest tax reporting system, ITA 22 reporting now uses the Coretax Administration System (Coretax) application developed by the Directorate General of Taxes as a replacement for the previous legacy system. In this system, government treasurers or taxpayers appointed as collectors of ITA 22 are required to make and report proof of tax collection through e-Bupot ITA 22 which is directly integrated with Coretax. The proof of collection that has been made will be used as the basis for reporting in the Periodic Income Tax Return (SPT) of ITA 22, which is also submitted through the system. With Coretax, the reporting process becomes more modern and efficient because it supports real-time electronic reporting, minimises input errors, and accelerates data validation by the DGT. In addition,

proof of deposit in the form of State Revenue Receipt (BPN) generated from the e-Billing application is also directly connected to this system. Through the Coretax system, it is expected that the entire process of collecting, depositing, and reporting Income Tax Article 22 will be more accountable, transparent, and in accordance with applicable tax provisions. In an interview conducted on 22 May 2025, Mrs Maita Sarah, S.Kom as the regional general treasurer of the Seruyan Regency Regional Finance and Assets Agency said that:

*"Actually, it is not a form, for reporting, for the treasurer, the important thing is that he first knows the SP2D register at that time he paid anything, which category is PPh 22. If there are 10 categories of PPh 22 in the SP2D register, it means that all of the 10 must be reported. So there is no form, like there used to be a form. There is no form. This does not exist, everything is done in Coretax. In the past, there was a form. But after Coretax, it seems that a lot of it is made all in one door, if in the past the reporting was on its own PPN there was its own application PPH 21 itself 22 itself so even that there were also forms that needed to be filled in too, but since Coretax this is no longer there, the reporting has become one, namely Coretax earlier." (Maita Sarah, S.Kom, 22 May 2025).*

Delay in reporting Income Tax Article 22 can lead to administrative sanctions as stipulated in the Law on General Provisions and Tax Procedures (UU KUP). If the Periodic Income Tax Return (SPT) of ITA 22 is not submitted on schedule, the taxpayer or government treasurer will be subject to a penalty in the form of a fine of IDR 100,000 for each tax period for which the report is late as stipulated in Article 7 paragraph (1) of the KUP Law. Furthermore, if the late reporting is also accompanied by late

tax payment, an interest penalty of 2% per month will be imposed on the amount of tax that has not been paid, the calculation starts from the due date until the date the payment is made. In certain situations, the Directorate General of Taxes is also authorised to issue a Tax Collection Letter (STP) or Surat Ketetapan Pajak Kurang Bayar (SKPKB) which lists the tax payable along with administrative sanctions. Delays in reporting can also have an impact on the assessment of an agency's tax compliance and hamper other administrative processes, such as the submission of restitution or participation in the procurement process. Therefore, timely reporting of ITA 22 is essential to avoid adverse legal and administrative consequences. In an interview conducted on 22 May 2025, Mrs Maita Sarah, S.Kom as the regional general treasurer of the Seruyan Regency Regional Finance and Assets Agency said that:

*"We will delay the issuance of SP2D. Not only about PPh 22, but there is a unification tax return where PPh 22 is included in the unification tax return."* (Maita Sarah, S.Kom, 22 May 2025).

Based on the results of interviews and analyses of the procedures and practices of Income Tax Article 22 reporting in Seruyan Regency, it can be concluded that reporting is carried out systematically through the Coretax digital system, which includes the generation of billing codes, tax payments, and electronic submission of Periodic Tax Returns. Although this system supports efficiency and transparency, there are still significant obstacles such as lack of understanding of the latest regulations, data entry errors, limited human resources, and technical glitches in the system. To overcome these obstacles, regular technical training and socialisation are important steps taken by local

governments, in order to increase the capacity and compliance of treasurers with tax obligations. Administrative sanctions for late reporting, such as fines and interest, are a reminder of the importance of timely and accurate reporting. With the integration of the Coretax system and unification reporting, the implementation of tax obligations by government agencies, especially in reporting Income Tax Article 22, is expected to run more orderly, efficiently, and in accordance with statutory provisions.

#### **Analysis of Supervision and Evaluation of Income Tax Collection, Deposit, and Reporting 22 by the Regional Treasurer of the Regional Finance and Assets Agency of Seruyan Regency**

Supervision and evaluation of the process of collecting, depositing, and reporting Income Tax Article 22 by the general treasurer at the Regional Finance and Assets Agency of Seruyan Regency is carried out as part of efforts to ensure compliance and fiscal accountability within the local government. The supervision process is carried out internally through periodic monitoring of expenditure transactions that are the object of ITA 22, including checking the completeness of documents such as Disbursement Order (SP2D), proof of deduction, and proof of deposit. Evaluation is also carried out through data reconciliation between the finance and procurement departments to ensure that all transactions subject to ITA 22 have been collected and deposited in accordance with the provisions. In addition, the use of the Coretax digital reporting system facilitates real-time tracking and verification of tax reporting, thereby minimising the possibility of negligence or data manipulation. Treasurers are also required to prepare an

accountability report for tax implementation as part of the regional financial report audited by the Inspectorate and the Supreme Audit Agency (BPK). If discrepancies are found, then follow-up is carried out in the form of guidance, clarification, and improvement of tax reports. With structured supervision and evaluation, local governments can improve the quality of tax management, reduce potential sanctions, and build a culture of tax compliance within the State Civil Apparatus (ASN). In an interview conducted on 22 May 2025, Mrs Maita Sarah, S.Kom as the regional general treasurer of the Seruyan Regency Regional Finance and Assets Agency said that:

*"One form of supervision carried out by the Regional General Treasurer of Seruyan Regency on the implementation of Income Tax Article 22 is through the issuance of a circular letter from the Regent. In the circular letter, especially in point 3, it is stated that the regional general treasurer or the regional general treasurer's attorney is obliged to carry out guidance and monitoring of the submission of Periodic Income Tax Return reports by all regional apparatus expenditure treasurers. If until the specified deadline, namely before the 16th of each month, the expenditure treasurer has not submitted the SPT report, the SP2D issuance process will be rejected or not processed until the reporting obligation is completed. Following up on this, the regional general treasurer also issued official letters to several SKPDs that had not submitted SPT reports, stating that based on the regent's circular letter, there were a number of agencies that had not complied with reporting, so their SP2D issuance was delayed. This mechanism is a real form of*

*administrative supervision that is preventive and encourages tax compliance within the local government, especially in the implementation of tax obligations by expenditure treasurers."* (Maita Sarah, S.Kom, 22 May 2025).



**Figure 2. Seruyan Regent Circular Letter**

*Source: Seruyan Regency BKAD Office, 2025*

In the practice of collecting Income Tax Article 22, the supervision mechanism is also carried out through the rejection of the payment process if the tax obligations have not been fulfilled by related parties, including external parties. If third parties or partners do not make tax payments that are their obligations, they will automatically not be listed in the withholding list on the SP2D (Surat Perintah Pencairan Dana) document. Therefore, the payment file will be rejected by the regional general treasurer and cannot be processed further. This policy is a form of fiscal discipline enforcement so that all parties involved in regional financial transactions comply with applicable tax provisions. By not processing payments before tax obligations are completed, it is expected that external parties will be encouraged

to pay taxes on time so that the administrative process runs smoothly. In an interview conducted on 22 May 2025, Mrs Maita Sarah, S.Kom as the regional general treasurer of the Seruyan Regency Regional Finance and Assets Agency said that:

*"If the external party does not pay, we will definitely pay because if it is not paid, it is not in the deduction in the SP2D, we will reject the file, we will reject the file to make payment." (Maita Sarah, S.Kom, 22 May 2025).*

In order for the implementation of Income Tax Article 22 collection to be in accordance with statutory provisions, supervision is carried out by various parties who have authority according to their duties and authorities. At the internal level of the local government, supervision is carried out by the Regional General Treasurer and the Regional Inspectorate through regular coaching, monitoring, and evaluation mechanisms of tax reports from each regional work unit (SKPD). On the other hand, from external parties, the Directorate General of Taxes (DGT) through the Tax Service Office (KPP) is responsible for supervising and verifying the process of withholding, depositing and reporting taxes carried out by government treasurers. Not only that, the Supreme Audit Agency (BPK) and the Financial and Development Supervisory Agency (BPKP) also participate in conducting audits of local financial reports that include aspects of compliance with tax regulations, including Income Tax Article 22. This collaboration between agencies ensures that every stage in the taxation process runs in accordance with regulations and the principles of state financial accountability. In an interview conducted on 22 May 2025, Mrs Maita Sarah, S.Kom as the regional general treasurer of the Seruyan Regency

Regional Finance and Assets Agency said that:

*"The one who supervises is the regional general treasurer. I will definitely supervise here. Because this SP2D is so much, both income tax should be deducted so much, if it is not appropriate, we will return it according to the calculation, such as there is a rate of 1.5% for Income Tax 22, if according to the SPPD calculation it is not appropriate, we will return the file and we will not issue the SP2D until it is corrected. So what if they don't want to, they have to want to, otherwise we won't pay. Because the deduction and the payment are done on the same day. If for example, there is a deposit, like in a healing deposit. For example, the provider that he obtained should be 100 million according to the contract after deducting taxes to 90 million, what goes into the account is 90 million so it's not 100 million and then they deposit it themselves and then the proof of deduction is given to us, that's not because the treasurer's obligation is there are five types of taxes that the treasurer is obliged to withhold." (Maita Sarah, S.Kom, 22 May 2025).*

Supervision of the implementation of collection, deposit, and reporting of Income Tax Article 22 in Seruyan Regency is carried out in a strict and structured manner, both internally and externally. Internally, supervision is carried out by the Regional General Treasurer through coaching mechanisms and regular monitoring of tax reporting compliance by the expenditure treasurer of the Regional Work Unit (SKPD). One tangible form of this supervision is the issuance of a Regent's circular letter confirming that if the SPT is not submitted before the deadline, the process of disbursing funds through the Disbursement Order Letter (SP2D) will be rejected. In addition, warning letters

are also sent to agencies that have not reported SPT as a form of administrative evaluation. Meanwhile, external supervision is carried out by agencies such as the Directorate General of Taxes (DGT), the Financial and Development Supervisory Agency (BPKP), and the Supreme Audit Agency (BPK) that conduct audits and evaluations of local government tax compliance. With this comprehensive supervision system, it is expected that the implementation of tax obligations by each expenditure treasurer can be more disciplined, transparent, and in accordance with applicable laws and regulations.

## Discussion

### **Analysis of the Procedure for Collecting Income Tax 22 by the Regional General Treasurer of the Seruyan Regency Regional Finance and Assets Agency**

The collection of Income Tax (PPh) Article 22 by the Regional General Treasurer at the Regional Finance and Assets Agency of Seruyan Regency is an integral part of the implementation of tax obligations in the use of Regional Budget (APBD) funds. This process does not only apply to the procurement of goods, but also covers certain services as regulated in Law Number 7 of 1983 concerning Income Tax which has been amended lastly by Law Number 7 of 2021 concerning Harmonisation of Tax Regulations, and clarified in the Minister of Finance Regulation (PMK) Number 59/PMK.03/2022.

The Treasurer has an important responsibility in collecting Income Tax 22 on every payment transaction to partners of goods and services providers. The collection is made during the payment process, with a rate of 1.5% for providers who have an NPWP and 3% for those who do not. The minimum transaction value limit is IDR2,000,000,

unless the transaction is carried out in stages or indicated to be broken down.

A practical example such as the purchase of stationery worth IDR4,000,000 by the Seruyan Regent's Office shows that the treasurer is obliged to collect IDR60,000 as PPh 22, which is then deposited into the state treasury. The money paid to the supplier was Rp3,940,000. This shows the importance of the treasurer's understanding of the types of transactions and the applicable rates.

Finished goods purchased directly (without customisation) are subject to ITA 22, while goods with service elements such as screen printing or special designs are included in the object of ITA 23. This understanding is crucial to avoid misclassification that can have an impact on the accuracy of tax withholding and remittance.

In its implementation, tax collection requires supporting documents such as contracts/work orders (SPK), invoices, Taxpayer Identification Numbers (NPWP), as well as budget documents such as Budget Implementation Lists (DIPA)/Budget Implementation Documents (DPA), Payment Orders (SPM), and Fund Disbursement Orders (SP2D). Contract clarity is essential to determine the appropriate tax classification. The lack of clarity in the details of goods or services in the contract is an obstacle often faced by treasurers in the field.

Other obstacles faced are limited understanding of regulations that continue to change, as well as delays in reporting by work units that have an impact on the Disbursement Order (SP2D) process. To overcome this, supervision is carried out through the regent's circular letter and monitoring of compliance with the submission of tax returns (SPT). The circular letter emphasises that the Disbursement Order



(SP2D) will not be processed if the SPT report has not been submitted by the expenditure treasurer.

The treasurer also said that for transaction types below IDR2,000,000, Income Tax 22 is not imposed, in accordance with applicable regulations. However, for ITA 23, the tax is still imposed even though the transaction value is small, so it is important for the treasurer to verify the type of transaction before making deductions.

Thus, the implementation of ITA 22 by government treasurers requires thoroughness and compliance with regulations. Regular technical training and strengthening of internal controls are needed so that the collection, deposit and reporting processes can run in an orderly and effective manner, and minimise the risk of administrative sanctions due to errors in tax management.

#### **Analysis of the Procedure for Depositing Income Tax 22 by the Regional General Treasurer of the Seruyan Regency Regional Finance and Assets Agency**

The deposit of Income Tax Article 22 by government treasurers, including the Regional General Treasurer at the Regional Finance and Assets Agency of Seruyan Regency, has now fully utilised an integrated digital system, namely Coretax developed by the Directorate General of Taxes. This system simplifies the flow of tax reporting and payment, where the process starts from reporting through e-Bupot Bendahara, then continued with the generation of billing codes for the payment process through the Third Generation State Revenue Module (MPN G3). One of the significant differences with the previous system is the order of reporting and payment, which now starts from reporting first and then deposits are made. This reflects a paradigm shift in

tax administration that is more information system-based.

The PPh 22 deposit procedure involves several key stages: recording transactions, withholding tax, creating e-Billing, depositing tax, and reporting through Periodic Tax Return. The use of Coretax not only accelerates administrative processes, but also improves accuracy and transparency in tax reporting. The general treasurer has a strategic role in each of these stages, and is responsible for ensuring all processes are executed before the due date, which is the 10th for depositing and the 15th for reporting.

From the interview with the Regional Treasurer General at the Regional Agency and Assets of Seruyan Regency, it is known that the current reporting system demands time discipline. If the SPT report is not submitted on time, the consequences are quite serious, such as delays in the issuance of the Fund Disbursement Order (SP2D), which will directly impact the cash flow and operational activities of the agency.

Sanctions for late or incorrect payment of Income Tax Article 22 are also explained in the tax regulations, in the form of late interest of 2% per month and administrative fines. Therefore, it is important for every treasurer and financial manager of government agencies to understand and carry out this tax obligation with full responsibility.

Overall, the implementation of the Coretax system has brought positive changes in the management of Income Tax Article 22. However, improvements are still needed in terms of digital literacy and administrative discipline among the apparatus so that the benefits of this digitalisation of the tax system can be felt optimally and sustainably.



### **Analysis of Income Tax Reporting Procedures 22 by the Regional General Treasurer of the Regional Finance and Asset Agency of Seruyan Regency**

The reporting of Income Tax Article 22 by local government treasurers is an inseparable element of the national taxation framework, with the aim of ensuring fiscal compliance for the purchase of goods and services funded through the Regional Budget (APBD). Based on interviews and review of implementation in the field at the Regional Finance and Assets Agency of Seruyan Regency, this reporting is carried out systematically and follows the provisions of the applicable tax regulations.

The reporting stage begins with tax withholding on transactions subject to ITA 22, followed by the generation of billing codes through the e-Billing system or internal systems such as Coretax. Furthermore, payments are made through perception banks or official channels. The reporting process is closed by submitting Periodic Income Tax Return Article 22 electronically through the e-Filing or e-SPT application, and is now focused on using the Coretax system which is integrated with the e-Bupot Income Tax Article 22 application.

The implementation through this digital system shows progress in terms of efficiency and transparency. The Coretax system not only speeds up the data validation and reporting process, but also minimises the risk of administrative errors. Withholding and deposit evidence that is integrated in real-time with the Directorate General of Taxes (DGT) is one of the main advantages of this system.

However, in practice, there are still significant obstacles faced by treasurers, such as lack of understanding of new

regulations, data input errors, system technical glitches, and limited human resource capacity. Some of the problems that often arise include mistakes in filling in the Tax Account Code (KAP) and Deposit Type Code (KJS), or delays in reporting due to data mismatches in the Disbursement Order Register (SP2D).

It is also important to note that ITA 22 reporting is now included in the Unified Periodic Tax Return scheme, which includes other tax reporting such as ITA 21 and VAT, so cross-section coordination is required for smooth reporting. It was emphasised by the resource person that treasurers no longer use manual forms, but must scrutinise all transactions recorded in the Disbursement Order Register (SP2D) and ensure that all transactions containing ITA 22 have been thoroughly reported.

To overcome these challenges, the local government of Seruyan Regency has undertaken various efforts such as technical training and regular socialisation. These initiatives are designed to develop the capabilities of treasurers and finance staff to be better prepared for the changing dynamics of the tax system. Through this training, participants are prepared to understand tax objects, procedures for filling out tax returns, and correction procedures if errors occur in reporting.

Last but not least, sanctions for late reporting are an important factor that encourages discipline. In accordance with the Law on General Provisions and Tax Procedures (UU KUP), a fine of IDR100,000 is imposed for each late period of SPT reporting, plus an interest sanction of 2% per month on the late tax paid. This puts additional pressure on agencies to carry out reporting in an orderly and timely manner.

Overall, it can be concluded that Income Tax Article 22 reporting in

Seruyan Regency has transformed towards a more efficient Coretax-based digital system. However, the success of this system is highly dependent on the readiness of human resources and internal policy support, including the preparation of SOPs and increasing tax literacy. The synergy between technology, resources, and regulations is the main key in realising modern and accountable local tax governance.

## CONCLUSION

Referring to the results of the analysis that has been carried out, this study concludes that the procedures for collecting, depositing, and reporting Income Tax (PPH) Article 22 by the Regional General Treasurer at the Regional Finance and Assets Agency (BKAD) of Seruyan Regency have generally been carried out in accordance with the provisions of the applicable tax regulations, specifically referring to the Minister of Finance Regulation Number 59/PMK.03/2022. Collections are made on goods procurement transactions at a rate of 1.5% for parties who have an NPWP and 3% for those who do not have an NPWP, with exceptions for transactions under IDR 2,000,000. The deposit process has moved to a *Coretax-based* digital system developed by the Directorate General of Taxes, which supports efficiency, transparency, and timeliness. However, the implementation still faces challenges in terms of time discipline and limited digital literacy of treasurers, potentially leading to late deposits and administrative sanctions. Meanwhile, Income Tax Article 22 reporting has also undergone a transformation towards a more efficient digital system, although it still relies heavily on the readiness of human resources and internal policy support such as the preparation of SOPs and technical training. Overall,

digitalisation in the implementation of tax obligations by regional treasurers has shown significant progress, but to achieve optimal fiscal compliance, system improvements, supervision, and strengthening the capacity of the apparatus are still needed.

Based on the findings of this study, there are several recommendations that can be considered by stakeholders. First, for the Regional Finance and Assets Agency (BKAD) of Seruyan Regency, it is necessary to develop and implement a clear, systematic, and easy-to-understand *Standard Operating Procedure* (SOP) related to the procedures for collecting, depositing, and reporting Income Tax Article 22. The SOP will minimise technical and administrative errors and become an effective work guideline for treasurers. BKAD is also advised to routinely conduct technical training and socialisation of the latest regulations, including the use of the Coretax system and other tax applications, and conduct periodic evaluations of the implementation of tax duties by treasurers to identify obstacles and provide preventive and corrective guidance.

Second, for the Seruyan Regency Government, more maximum support for local tax management is needed, especially in providing technological infrastructure such as computer equipment, internet networks, and access to tax applications. The government is also advised to strengthen internal policies, such as the issuance of a Regent's circular letter requiring SPT reporting prior to SP2D disbursement, and ensuring effective implementation and supervision. The synergy between institutions within the local government also needs to be strengthened so that the entire process of recording, collecting,

and reporting Income Tax Article 22 can be done accurately and on time.

Third, for the Regional General Treasurer of Seruyan Regency, an increased understanding of the applicable tax regulations is crucial, especially in distinguishing between the objects of Income Tax Article 22 and Article 23, as well as the rates used. Thoroughness in reviewing transaction documents such as contracts, invoices, and SP2D is needed to ensure proper classification and tax collection. In addition, treasurers need to optimally utilise digital systems and be disciplined with reporting deadlines to avoid administrative sanctions. Awareness of the importance of taxes in supporting local finances should also be part of the professionalism and responsibility of treasurers in carrying out their duties.

Finally, for future researchers, it is recommended to expand the scope of the study area to several other districts or cities so that a comparative study can be conducted regarding the effectiveness of the management of Income Tax Article 22. Further research can also examine the effectiveness of using the Coretax system from the user's perspective, or take a quantitative approach to variables that affect treasurer compliance in carrying out tax obligations, such as the level of tax literacy, training received, or the availability of information system support. With a broader and deeper approach, future research is expected to make a more significant contribution to strengthening tax governance at the local government level.

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