

Analysis Of Taxpayer Compliance Of The Village Treasurer In The Management Of Village Funds In Bontolebang Village

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Abstract. This study seeks to evaluate the tax compliance of village treasurers in Bontolebang Village regarding the management of village funds. Utilizing a qualitative descriptive approach, the research methodology includes data acquisition, data reduction, data presentation, and conclusion drawing. The results of this study indicate that village treasurers in Bontolebang Village adhere to the provisions of the applicable tax laws when managing village funds. In contravention of the Taxation Laws, the treasurers experience delays in remitting and reporting Value Added Tax (VAT) and Article 22 Income Tax (PPH Pasal 22). As a consequence, these delays result in penalties. The village treasurers were sanctioned in accordance with Article 17 of the Republic of Indonesia Minister of Finance Regulation No. 64/PMK.05/2013 because it was determined that they had failed to pay the penalties for their delays.

Keywords: Taxpayer Compliance, Village Fund Management,

1 Introduction

Village funds are funds sourced from the State Budget (APBN) allocated to villages and transferred by the central government through the Regional Budget (APBD) of the respective districts/cities. Village funds must be managed in an orderly, compliant manner in accordance with the regulations, and should be efficient, economical, effective, transparent, and accountable, while considering fairness and appropriateness and prioritizing the interests of the local community (Government Regulation No. 60 of 2014).

According to the regulations, the village head, village treasurer, and other village officials are responsible for the financial management of the village. In the financial management of the village, the village treasurer is responsible for financial administration. This means that the village head must appoint a village treasurer for the financial administration of the village. The appointment of the village treasurer must be made before the start of the fiscal year and based on the village head's decision. The village treasurer is a village official appointed by the village head to receive, store, deposit, administer, pay, and account for the village's finances in the implementation of the Village Budget (APBDesa) ([2], 2015:67).

The village treasurer is a staff member of the village secretariat who is responsible for financial administration in order to manage the village's finances. The village treasurer is part of the technical management of village finances (PTPKD). PTPKD is a village official who assists the village head in managing the village's finances. The village treasurer is staff responsible for financial affairs. The village treasurer is required to record all receipts and expenditures and carry out financial closing at the end of each month in an orderly manner. The village treasurer is also obligated to account for the money through a financial accountability report. This report must be submitted to the village head every month no later than the 10th day of the following month.

The individuals responsible for carrying out the treasury function and tax collection function in the management of the State Budget (APBN) or Regional Budget (APBD) are the treasurers of the respective work units. Similarly, in the village context, the village treasurer is responsible for the expenditure of budget funds sourced from the APBN/APBD and has the obligation to collect, remit, and report taxes on transactions occurring in the village. Village officials have a responsibility to safeguard state revenue in accordance with the provisions of tax regulations. The potential for taxation related to village fund allocations varies depending on the type of taxable transactions and transactions involving the procurement of goods/services that are subject to tax (www.pajak.go.id).

In Indonesia, many villages still carry out physical construction and development using a self-managed system, resulting in the purchase of materials that are not taxable items. Additionally, labor payments are made on a daily wage or contract basis. This creates challenges for village treasurers in calculating the applicable taxes and identifying whether certain items are taxable or not. Furthermore, many village treasurers are still confused about the types of taxes and taxable objects in various transactions. This confusion sometimes leads to incorrect determination of tax rates to be collected or deducted, resulting in loss of state revenue.

2. Literature Review And Hypothesis Development

a. Village Financial Management

Village financial management includes activities such as planning, implementation, financial administration, reporting, and accountability. Village finances are managed based on principles of transparency, accountability, participation, and conducted in an orderly and disciplined budget manner. The financial management of the village is carried out within the fiscal year, which runs from January 1st to December 31st. From the expenditure perspective, village expenditures specified in the Village Budget (APBDesa) are used according to the following provisions:

- 1) At least 70% of the total village expenditure budget is used to finance village governance, village development, community development, and community empowerment.
- 2) Up to 30% of the total village expenditure budget is used for:
 - a) Fixed income and allowances for the village head and village officials;
 - b) Operational costs of village administration;
 - c) Allowances and operational costs of the Village Consultative Body (Badan Permusyawaratan Desa); and

- d) Incentives for Neighborhood and Community Associations (Rukun Tetangga and Rukun Warga).

b. Taxation Obligations of the Village Treasurer

Article 1 Number 2 of the General Tax Law (KUP) states that taxpayers are individuals or entities that have rights and obligations related to taxation in accordance with tax laws and regulations. The system of tax deduction and collection includes:

- 1) Registering for a Taxpayer Identification Number (NPWP)
- 2) Carrying out Tax Deduction and/or Collection When the village treasurer makes payments related to the purchase of goods, they must collect Article 22 Income Tax (PPH Pasal 22) and Value Added Tax (PPN) if the purchase meets the requirements for the collection of Article 22 Income Tax and Value Added Tax.
- 3) Depositing the Withheld and/or Collected Taxes
- 4) Reporting the Withheld and/or Collected Taxes

c. Village Treasurer as the Collector of Article 22 Income Tax

1) Appointment of the Village Treasurer as the Collector of Article 22 Income Tax

Article 22 paragraph (1) letter a of the Income Tax Law states that the Minister of Finance may appoint government treasurers to collect taxes related to payments for the delivery of goods. The explanation states that government treasurers, including village treasurers, and other state institutions may be appointed as tax collectors for payments related to the delivery of goods. The village treasurer, as a party responsible for receiving, storing, depositing, paying, administering, and accounting for village revenue and expenditure in the implementation of the Village Budget (APBDesa), can be considered another official with the same function as mentioned above. The village treasurer's duty as a withholding agent for income tax (PPH) and other taxes is regulated in Article 31 of Minister of Home Affairs Regulation No. 113 of 2014, which states that the village treasurer, as a withholding agent for income tax (PPH) and other taxes, must deposit all withheld and collected taxes into the state treasury account in accordance with tax laws and regulations.

- 2) **Article 22: Income Tax Collected in Relation to Payments for the Delivery of Goods In principle**, Article 22 Income Tax is collected in relation to payments for the delivery of goods. Every payment made by the village treasurer to a taxpayer who is a government partner in relation to the purchase of goods must have Article 22 Income Tax deducted. Exemptions from the collection of Article 22 Income Tax on payments made by the village treasurer to a taxpayer who is a government partner, as regulated in Minister of Finance Regulation No. 154 of 2010 as amended by Regulation No. 16 of 2016, are as follows: a) Payments amounting to a maximum of IDR 2,000,000.00 (two million Indonesian Rupiah) that are not split into multiple payments b) Payments for: (1) the purchase of fuel, gas, lubricants, and postal items (2) Use of water and electricity c) Payments related to the purchase of paddy and/or rice by the village treasurer The above exemptions are automatically applied without requiring a Certificate of Exemption issued by the Tax Office. In addition to the aforementioned exemptions, based on Article 6 of Minister of Finance

Regulation No. 107 of 2013, payments made by the village treasurer to businesses with a gross turnover in one year of less than IDR 4.8 billion that have been subject to final income tax based on Government Regulation No. 46 of 2013 are also not subject to the collection of Article 22 Income Tax. This exemption applies as long as the taxpayer can provide a Certificate of Exemption issued by the Head of the Tax Office where the taxpayer is registered.

3) Tariffs and Calculation Methods of Article 22 Income Tax

Based on Article 2, paragraph (1) letter b, and paragraph (3) of Minister of Finance Regulation No. 154 of 2010, as amended by Regulation No. 16 of 2016, the rate of Article 22 Income Tax to be collected by the village treasurer is 1.5% (one point five percent) of the purchase price, excluding Value Added Tax.

Article 22 Income Tax = 1.5% x Purchase Value (Excluding VAT)

The collection rate applied to taxpayers without a Tax Identification Number (NPWP) is higher by 100% (one hundred percent) or 3% (three percent) compared to the rate applied to taxpayers with a valid NPWP.

Article 22: Income Tax = 3% x Purchase Value (Excluding VAT)

4) Collection and Deposit Procedures

The procedures for depositing the withheld or collected tax are regulated under Minister of Finance Regulation No. 242 of 2014. The deposit procedures can be summarized as follows:

- a) Tax deposits are made to the state treasury through counter/teller services and/or other electronic payment systems at designated banks or post offices.
- b) Tax deposits are made using a Tax Payment Slip (SSP) or other equivalent administrative instruments, which can be in the form of State Revenue Receipts (BPN) for tax payments through electronic tax payment systems or by directly visiting the designated banks.
- c) The SSP or other administrative instrument is considered valid if it has been validated with a State Treasury Payment Slip Number (NTPN) and recognized as the fulfillment of tax obligations based on the payment date stated on the BPN or the payment date validated by the SSP or other administrative instrument.
- d) One SSP or administrative instrument can only be used for the payment of one type of tax, one tax period or tax year, or part of a tax year, using one tax account code and one type of deposit.

5) Reporting Procedures

According to Article 10, paragraph (6) of Minister of Finance Regulation No. 243 of 2014, the village treasurer is required to report the collection of Article 22 Income Tax every month by submitting a Periodic Notice to the tax office. This report must be submitted no later than 14 (fourteen) days after the end of the tax period.

d. Village Treasurer as Value Added Tax Collector

1) Appointment of the Village Treasurer as Value Added Tax Collector

Article 31 of Minister of Home Affairs Regulation No. 113 of 2014 states that the village treasurer, as the collector of income tax and other taxes, is required to deposit all the collected tax revenues and deductions into the state treasury account in accordance with the provisions of the prevailing laws and regulations. The collection of Value Added Tax (VAT) is regulated by Article 16A, paragraph (1), of the Value Added Tax Law of 1984, which states that the tax due on the supply of Taxable Goods and/or Taxable Services to a VAT collector shall be collected, remitted, and reported by the VAT collector.

2) Objects of Value Added Tax Collection

Article 2, paragraph (2), of Minister of Finance Regulation No. 563 of 2003 states that VAT collectors, who make payments for the supply of Taxable Goods and/or Taxable Services by government contractors on behalf of the government contractors, are obliged to collect, remit, and report the VAT and Luxury Goods Sales Tax (PPnBM) due. If the supplies are made to the village treasurer by non-taxable persons, the village treasurer should not be required to collect VAT.

To further clarify the objects of collection that the village treasurer must adhere to, the following will discuss what Taxable Goods, Taxable Services, Taxable Entrepreneurs, and supplies subject to Value Added Tax are.

a) Taxable Goods (BKP)

Article 1, numbers 2 and 3 of the Value Added Tax Law of 1984 define the terms "goods" and "Taxable Goods" (BKP). Goods are tangible items that, according to their nature or legal status, can be movable or immovable, as well as intangible items. Taxable Goods are goods subject to tax under this law. However, certain types of goods are not subject to tax and are classified as exempted goods under Article 4A of the Value Added Tax Law of 1984, which include:

- (1) Goods obtained directly from mining activities or drilling.
- (2) Essential goods that are highly necessary for the general public.
- (3) Food and beverages served in hotels, restaurants, funeral homes, stalls, and similar places, including consumed and non-consumed food and beverages, as well as those provided by catering or catering services.
- (4) Money, gold bars, and securities.

b) Taxable Services (JKP)

Article 1, numbers 5 and 6 of the Value Added Tax Law of 1984 define the terms "services" and "Taxable Services" (JKP). Services are any activities based on an agreement or legal act that result in the availability of goods, facilities, conveniences, or rights for use, including services performed

to produce goods based on orders or requests with materials and instructions from the purchaser. Taxable Services are services subject to tax under this law. However, certain types of services are not subject to tax and are classified as exempted services under Article 4A of the Value Added Tax Law of 1984, which include: (1) Medical healthcare services. (2) Social services. (3) Postal services using stamps. (4) Financial services. (5) Insurance services. (6) Religious services. (7) Educational services. (8) Arts and entertainment services. (9) Non-advertising broadcasting services. (10) Public land and water transportation services, as well as domestic air transportation services that are an integral part of international air transportation services. (11) Labor services. (12) Hospitality services. (13) Services provided by the government in the course of general governance. (14) Parking services. (15) Public telephone services using coins. (16) Money transfer services by postal money order. (17) Catering services.

c) Taxable Entrepreneurs (PKP)

Article 1, numbers 14 and 15, of the Value Added Tax Law of 1984 explain the terms "entrepreneurs" and "Taxable Entrepreneurs" (PKP). Entrepreneurs are individuals or entities in any form that, in their business activities or occupations, produce goods, import goods, export goods, engage in trade, utilize intangible goods from outside customs areas, provide services, including exporting services, or utilize services from outside customs areas.

Taxable Entrepreneurs are entrepreneurs who supply Taxable Goods and/or Taxable Services subject to tax under this law.

d) Supplies Subject to VAT

Article 4, paragraph (1), letters a and c of the Value Added Tax Law of 1984 state that Value Added Tax is imposed on the supply of Taxable Goods within customs areas carried out by entrepreneurs, and Value Added Tax is imposed on the supply of Taxable Services within customs areas carried out by entrepreneurs. It is explained that the supply of goods or services subject to tax must meet the following criteria:

1. The goods or services supplied are Taxable Goods or Taxable Services.
 2. The supply is made within customs areas.
 3. The supply is made in the course of
- e) Exemptions and Non-Imposition of VAT for Certain Supplies Regarding the duties of the village treasurer, the types of supplies that receive exemptions from VAT, as stated in Government Regulation No. 81 of 2015 concerning the Delivery of Certain Strategic Goods, include the following:
1. Goods produced from activities in the field of marine and fisheries, including capture and cultivation, as determined in the Attachment of this Government Regulation.
 2. Raw rattan and raw animal skins that are not tanned.
 3. Livestock, the criteria and details of which are regulated by the Minister of Finance after

considering the minister responsible for agricultural affairs.

4. Seeds and/or seedlings from agricultural, plantation, forestry, livestock, or fisheries products.
 5. Animal feed, excluding pet feed.
 6. Fish feed.
 7. Animal feed ingredients for the production of livestock and fish feed, excluding feed additives and feed supplements, the criteria and details of which are regulated by the Minister of Finance after considering the ministers responsible for marine and fisheries affairs and agricultural affairs.
- f) Mechanism of VAT Imposition The mechanism of VAT imposition can be described as follows:
1. When purchasing/acquiring Taxable Goods/Services, VAT is collected by the VAT-registered seller. For the buyer, the VAT collected by the seller is considered an upfront tax payment and is referred to as input tax. The buyer is entitled to receive proof of collection in the form of a tax invoice.
 2. When selling/delivering Taxable Goods/Services to another party, it is mandatory to collect VAT. For the seller, this VAT is considered an output tax. As proof of VAT collection, the VAT-registered seller must issue a tax invoice.
 3. If, in a tax period (which has the same duration as one takwin month), the amount of output tax exceeds the amount of input tax, the difference must be remitted to the state treasury.
 4. If, in a tax period, the amount of output tax is less than the amount of input tax, the difference can be refunded or offset against future tax periods.
 - 3) The calculation and reporting of VAT are done for each tax period using the Value Added Tax Periodic Return (SPT Masa PPN) form

4) Calculation of the Amount of VAT to be Collected

As the tax collector, the village treasurer is required to collect, remit, and report the VAT due when making payments for the supply of Taxable Goods and/or Taxable Services from VAT-registered government contractors. The amount of VAT due and to be collected is calculated by multiplying the VAT rate of 10% by the tax base (DPP), which is the selling price or consideration and other values.

VAT Due = 10% x Selling Price or Consideration Tax Base

To calculate the amount of VAT due, a tax base (DPP) is necessary. The DPP is the selling price, which includes all costs requested or should be requested by the seller for the supply of Taxable Goods, excluding the VAT collected according to the Value Added Tax Law of 1984 and any discounts indicated on the tax invoice.

5) Payments Not Subject to Collection

All payments made by the village treasurer for the supply of Taxable Goods and/or Taxable Services by VAT-registered government contractors must be subject to VAT collection. VAT

collection is not required if the government contractor makes a supply of goods or services that are exempted as stipulated in Article 4 paragraph (1) letters a to g of KMK 563 of 2003, which include the following:

- a) Payments amounting to a maximum of Rp. 1,000,000.00 (one million Indonesian Rupiah) and not divided into multiple payments.
- b) Payments for land clearance.
- c) Payments for the supply of Taxable Goods and/or Taxable Services that, according to the provisions of the applicable laws and regulations, are granted VAT facilities and are not subject to VAT collection or exempted from VAT imposition.
- d) Payments for the supply of Fuel Oil and Non-Fuel Oil by PT (Persero) Pertamina.
- e) Payments for telephone bills.
- f) Payments for air transportation services provided by airline companies.
- g) Other payments for the supply of goods or services that, according to the provisions of the applicable laws and regulations, are not subject to VAT.

6) Procedure for VAT Collection and Remittance

The procedure for VAT collection due by the government treasurer is regulated in the appendix of KMK 563 of 2003. For the purpose of VAT collection by the village treasurer, the procedure can be summarized as follows:

- a) Government contractors issue a tax invoice and VAT Payment Slip (SSP) when submitting bills to the government treasurer or State Treasury Service Center (KPKN), either for partial or complete payments.
- b) Contractors issue tax invoices with transaction code "02."
- c) If payment is received before billing or before the supply of Taxable Goods and/or Taxable Services, a tax invoice must be issued at the time of payment receipt.
- d) The tax invoice and SSP serve as evidence of VAT collection and remittance.
- e) If the supply of Taxable Goods is subject to Luxury Goods Sales Tax (PPnBM), the government contractor includes the amount of PPnBM due on the tax invoice.
- f) The tax invoice is prepared in triplicate:
 1. Copy 1 (For the Treasurer)
 2. Copy 2 (For the archive of the Government Contractor)
 3. Copy 3 (For the Tax Office through the Government Treasurer)
- g) The contractor fills out the SSP by providing the Taxpayer Identification Number (NPWP) and the relevant government contractor's information, but the SSP is signed by the government treasurer or the State Treasury Service Center (KPKN) as the remitter on behalf of the government contractor.
- h) On the tax invoice, the government treasurer who collects the VAT must affix the stamp "Paid on" and sign it.
- i) If the collection is done by the government treasurer, five copies of the SSP are prepared. After the VAT and/or PPnBM is remitted to the Perception Bank or Post Office, the SSP copies are allocated as follows:
 1. Copy 1 (For the Government Contractor)
 2. Copy 2 (For the Tax Office through the Tax Service Office)
 3. Copy 3 (For the Government Contractor to be attached to the Periodic VAT Return)
 4. Copy 4 (For the Perception Bank or Post Office or remaining copy for the Tax Service Office)
 5. Copy 5 (For the Treasurer's archive)
- j) If the collection is done by the State Treasury Service Center (KPKN), four copies of the SSP are prepared, with each copy allocated as follows:
 1. Copy 1 for the Government Contractor.

2. Copy 2 for the Tax Service Office through the State Treasury Service Center (KPKN).
3. Copy 3 for the Government Contractor to be attached to the Periodic VAT Return.
4. Copy 4 for the State Treasury Service Center (KPKN)'s remaining copy.
- k) The State Treasury Service Center (KPKN) affixes the stamp "BOOKED" on Copy 1 and Copy 2 of the SSP. l) The Tax Service Office that performs the collection includes the advice note number and date on each copy of the tax invoice and SSP. m) For Domestic VAT, the SSP is filled out using Tax Account Code 411211 with Payment Type Code 900.

7) Reporting Procedure

Based on Article 15A of the Value Added Tax Law of 1984, the village treasurer is required to report the VAT collected and remitted to the tax office no later than the end of the following month after the tax period ends. The reporting of VAT collection and remittance is done using the Value Added Tax Periodic Return (SPT Masa PPN).

2 Research Methods

The data analysis method used in this research is the applied qualitative method. This technique provides facts about the procedures that occur, with the aim of obtaining a systematic and accurate depiction. The qualitative research method is a research method used to investigate naturalistic conditions where the researcher is the key instrument. Data collection techniques are conducted through triangulation, data analysis is inductive, and qualitative research results emphasize meaning rather than generalization (Zuchri 2021:79). According to Sirajuddin (2017:95), qualitative data analysis involves four stages: 1. Data Collection; 2. Data Reduction; 3. Data Presentation; 4. Conclusion Drawing

3 Results And Discussion

The deadline for payment, remittance, and reporting for the Periodic Tax Return (SPT Masa) regarding Value Added Tax (VAT) and Article 22 Income Tax that must be fulfilled by the village treasurer is as follows:

- a. Value Added Tax (VAT):
 - 1) Payment: No later than the end of the following month after the end of the tax period.
 - 2) Remittance: No later than the end of the following month after the end of the tax period.
 - 3) Reporting: to be done no later than the end of the following month after the end of the tax period.
- b. Article 22 Income Tax:
 - 1) Payment: No later than 14 (fourteen) days after the end of the tax period.
 - 2) Remittance: No later than 14 (fourteen) days after the end of the tax period.
 - 3) Reporting: to be done no later than 14 (fourteen) days after the end of the tax period.

In the mentioned case, the village treasurer of Bontolebang has been late in making the payment, remittance, and reporting of VAT and Article 22 Income Tax in accordance with the provisions of the Tax Law. This delay may result in penalties for the late payment and

reporting, which are the responsibility of the village treasurer.

Table 3.1 Deadline for Payment, Remittance, and Reporting for VAT Return (SPT Masa)

No.	Types of Taxes	Deadline (no later than...)	Reporting Deadline
		(Article 2 PMK 242/PMK.03/2014)	Laws in the Field of Taxation
1	Withholding Income Tax Article 22 collection by the treasurer	On the same day as the payment for goods deposit	Within 14 days after the end of the tax period
2	VAT & Sales Tax on Luxury Goods (PPnBM) collection by the treasurer	By the 7th day of the following month.	By the end of the following month after the end of the tax period

source: www.pajak.go.id

The following is a list of penalties imposed on taxpayers who are late in filing their tax reports:

- 1) Late filing of VAT Return (SPT Masa PPN) is subject to a penalty of Rp. 500,000.
- 2) Late filing of other periodic tax reports is subject to a penalty of Rp. 100,000.
- 3) Late filing of annual Personal Income Tax (PPh) return is subject to a penalty of Rp. 100,000.
- 4) Late filing of annual Corporate Income Tax (PPh Badan) return is subject to a penalty of Rp. 1,000,000. Here are the equipment purchase transactions carried out by the village treasurer of Bontolebang that are subject to tax:

Table 3.2 Equipment Purchase Transactions

No.	Description	Purchase Date	VAT Payment Due Date	Article 22 Income Tax Payment Due Date	VAT Reporting Due Date	Article 22 Income Tax Reporting Due Date	Payment & Reporting Date
1	Support for COVID-19 village management	25/08/2022	07/09/2022	25/08/2022	30/09/2022	08/09/2022	16/12/2022
2	Education and socialization of COVID-19 handling	25/08/2022	07/09/2022	25/08/2022	30/09/2022	08/09/2022	16/12/2022
3	Secretariat for the COVID-19 task force	25/08/2022	07/09/2022	25/08/2022	30/09/2022	08/09/2022	16/12/2022
4.	Fabrication materials for toilet construction	05/09/2022	07/10/2022	05/09/2022	31/10/2022	19/09/2022	16/12/2022

5.	Increased production of food crops (Provision of Hand Sanitizers and Organic Fertilizers)	27/10/2022 2	07/11/2022	27/10/2022	30/11/2022	10/11/2022	16/12/2022 2
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Source : Data processed (2022)

As the party responsible for tax collection and withholding, the village treasurer must be knowledgeable about tax aspects, especially those related to obligations regarding the collection and withholding of income tax and value-added tax. The obligations of the village treasurer in relation to the collection and withholding of VAT and Article 22 Income Tax are as follows:

The collection of Value-Added Tax (VAT) involves making payments for the supply of Taxable Goods and Taxable Services by Taxable Entrepreneurs who are government contractors. The village treasurer is required to collect, remit, and report the Value-Added Tax due at the time of payment by directly deducting it from the invoice of the government contractor.

In essence, Article 22 Income Tax is collected in connection with payments for the supply of goods. Every payment made by the village treasurer to the government contractor for the purchase of goods must be subject to Article 22 Income Tax withholding.

a. Calculation of Value-Added Tax and Article 22 Income Tax

Desa Bontolebang calculates value-added tax in accordance with the formulas and tax regulations by multiplying the Taxable Base (DPP) of the Taxable Goods by a rate of 10%. This calculation complies with the prevailing Indonesian Value-Added Tax Law, namely Law No. 42 of 2009 as the third amendment to Law No. 18 of 2000 and Law No. 8 of 1983, which was further amended by the Harmonization of Tax Laws (HPP) Law in Chapter IV, Article 7, Paragraph (1), with a 11% value-added tax rate. However, in this case, the village treasurer still uses a 10% rate due to the calculation, remittance, and reporting period being in the year 2022, while the 11% rate becomes effective in the year 2023. The village treasurer made payments for the purchase of equipment as follows:

Table 3.3 Calculation of Value-Added Tax

No.	Description	Price	DPP (100/110)	PPN (10%)
1.	Support for COVID-19 village management	Rp11.200.000,00	Rp10.181.818,18	Rp1.018.181,82
2.	Education and socialization of COVID-19 handling	Rp13.032.000,00	Rp11.847.272,73	Rp1.184.727,27
3.	Secretariat for the COVID-19 task force	Rp12.000.000,00	Rp10.909.090,91	Rp1.090.909,09
4.	Fabrication materials for toilet construction	Rp35.844.000,00	Rp32.585.454,55	Rp3.258.545,45

5.	Increased production of food crops (Provision of Hand Sanitizers and Organic Fertilizers)	Rp59.250.000,00	Rp53.863.636,36	Rp5.386.363,64
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Source : Data processed, (2022)

The treasurer of Bontolebang village has calculated the income tax under Article 22 in accordance with the tax regulations and formulas, which involves deducting the purchase value by the value of VAT multiplied by the rate of 1.5%. This calculation complies with Article 2, paragraph (1) letter b, and paragraph (3) of PMK 154 of 2010 as amended by PMK 16 of 2016.

The following is the calculation of Article 22 income tax paid by the village treasurer:

Table 3.4 Calculation of Article 22 Income Tax

No.	Description	Price	PPN (10%)	PPh Pasal 22 (1,5%)
1.	Support for safe village management Covid-19	Rp11.200.000,00	Rp1.018.181,82	Rp 152.727,27
2.	Education and outreach on handling Covid-19	Rp13.032.000,00	Rp1.184.727,27	Rp 177.709,09
3.	Handling task force secretariat Covid-19	Rp12.000.000,00	Rp1.090.909,09	Rp 163.636,36
4.	Manufacturing materials for latrine construction	Rp35.844.000,00	Rp3.258.545,45	Rp 488.781,82
5.	Increased crop production food (Procurement of Hands Prayer and Organic Fertilizer)	Rp59.250.000,00	Rp5.386.363,64	Rp 807.954,55

Source : Data processed, 2023

b. Payment of Value Added Tax (VAT) and Article 22 Income Tax

Based on the payment, taxpayers are required to remit VAT and Article 22 Income Tax by the regulations. According to Article 15A of the Value Added Tax Law of 1984, the remittance of VAT is done through the VAT Return, while Article 10, paragraph 6, of PMK 243/2014 stipulates that the remittance of Article 22 Income Tax is done through the Income Tax Return.

On August 25, 2022, the village treasurer made payments for the purchase of equipment related to the support for handling COVID-19 in the village, COVID-19 education and socialization, and the secretariat of the COVID-19 task force. On September 5, 2022, the treasurer made payments for the purchase of materials for constructing toilets, and on October 27, 2022, the treasurer made payments for the purchase of equipment for increasing food crop production. VAT and Article 22 Income Tax are applied to these transactions. The village treasurer submitted and reported the VAT Return and Article 22 Income Tax Return for these activities on December 16, 2022. However, this resulted in a delay in remitting and reporting the tax return for the tax period. It is recommended that the village treasurer remit the VAT on September 7, 2022, and the Article 22 Income Tax on August 25, 2022, for the

activities related to supporting the handling of COVID-19 in the village, COVID-19 education and socialization, and the secretariat of the COVID-19 task force. For the procurement of toilet construction materials, it is recommended to remit the VAT on October 7, 2022, and the Article 22 Income Tax on September 5, 2022. For the activities related to increasing food crop production, it is recommended to remit the VAT on November 7, 2022, and the Article 22 Income Tax on October 27, 2022. By doing so, the village treasurer will avoid late payment of taxes and penalties for late reporting.

c. Reporting of Value Added Tax (VAT) and Article 22 Income Tax

The village of Bontolebang did not comply with the tax regulations in terms of reporting. This is because the village treasurer reported the taxes later than the specified tax payment month. According to Article 15A of the Value Added Tax Law of 1984, the village treasurer is required to report the VAT no later than the end of the following month after the tax period ends. Similarly, according to Article 10, paragraph 6, of PMK 243/2014, the village treasurer is required to report the results of Article 22 Income Tax collection no later than 14 days after the tax period ends. In this case, the village treasurer is subject to penalties for late reporting.

On August 25, 2022, the village treasurer made payments for the purchase of equipment related to the support for handling COVID-19 in the village, COVID-19 education and socialization, and the secretariat of the COVID-19 task force. On September 5, 2022, the treasurer made payments for the purchase of materials for constructing toilets, and on October 27, 2022, the treasurer made payments for the purchase of equipment for increasing food crop production. VAT and Article 22 Income Tax are applied to these transactions. The village treasurer submitted and reported the VAT Return and Article 22 Income Tax Return for these activities on December 16, 2022, resulting in a delay in remitting and reporting the tax returns. It is recommended that the village treasurer report the VAT on September 30, 2022, and the Article 22 Income Tax on September 8, 2022, for the activities related to supporting the handling of COVID-19 in the village, COVID-19 education and socialization, and the secretariat of the COVID-19 task force. For the procurement of toilet construction materials, it is recommended to report the VAT on October 31, 2022, and the Article 22 Income Tax on September 19, 2022. For the activities related to increasing food crop production, it is

recommended to report the VAT on November 30, 2022, and the Article 22 Income Tax on November 10, 2022. By doing so, the village treasurer will avoid late payment of taxes and penalties for late reporting.

The village treasurer of Bontolebang did not pay the penalties for late reporting. According to PMK Republic of Indonesia Number 64/PMK.05/2013, Article 17, in the event of late payment of taxes and their obligations, the treasurer responsible for SKPD or authorized BUD shall be subject to administrative and/or criminal sanctions under the provisions of the legislation.

4 Conclusion

Based on the research findings and discussions above, it can be concluded that:

- a. The tax calculations in Bontolebang village are in accordance with Law No. 42 of 2009, which multiplies the Taxable Base of the Taxable Goods by a rate of 10%. However, it should be noted that the tax rate for Value Added Tax (VAT) has increased from 10% to 11% starting from April 1, 2022, as regulated in the Harmonization of Tax Regulations Law (UU HPP). Additionally, the calculations for Article 22 Income Tax are in line with Article 2, paragraph (1) letter b, and paragraph (3) of PMK 154/2010 and PMK 16/2016, which deduct the purchase value by the Value Added Tax (VAT) amount multiplied by a rate of 1.5%.
- b. The tax remittance in Bontolebang village complies with the respective laws, as stated in Article 15A of the Value Added Tax Law of 1984, which requires the remittance of Value Added Tax (VAT) through the VAT Return. Similarly, it is regulated in Article 10, paragraph (6) of PMK 242/2014, which mandates the remittance of Article 22 Income Tax through the Income Tax Return.
- c. The tax reporting in Bontolebang village does not fully comply with the respective laws. According to Article 15A of the Value Added Tax Law of 1984, the village treasurer is required to report the Value Added Tax (VAT) no later than the end of the following month. Similarly, based on Article 10, paragraph (6) of PMK 242/2014, the village treasurer is required to report the Article 22 Income Tax no later than 14 days after the tax period ends

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