

ANALYSIS OF ANNUAL SPT REPORTING ON FINAL INCOME FROM CONSTRUCTION SERVICES AT PT PARAMA MURTI

Wisnur Rianti KASIAHENG¹, Jullie Jeanette SONDAKH², Dhullo AFANDI³
^{1,2,3}Faculty of Economics and Business, Sam Ratulangi University Manado, Indonesia

Corresponding author: Wisnur Rianti Kasiaheng

E-mail: wisnuriantyy@gmail.com

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Abstract:

Tax Return (SPT) is a letter used by taxpayers to report tax calculations and payments, taxable and non-taxable objects, and assets and liabilities according to the provisions of tax laws and regulations. This study aims to analyze the reporting of the Annual Tax Return (SPT) carried out by PT Parama Murti whether it is in accordance with Law No. 7 of 2021 concerning Harmonization of Tax Regulations. The type of research used is qualitative research with the research method used is a descriptive method whose data is obtained from interviews and documentation. The results of this study indicate that the reporting of the Annual SPT carried out is not fully in accordance with the applicable laws and regulations, where in the reporting of the Annual SPT there are attachments that are not made by the company and errors in the preparation of the SPT cause the submission of the SPT to be considered incomplete.

Keywords: Reporting, Tax Return (SPT), Final Income Tax

INTRODUCTION

Tax is a levy based on the law made by the government to citizens. In Indonesia, taxes are one of the important instruments for collecting revenue and funding various government programs. Every sector of the economy written in the law must report and pay taxes according to what is written (Tanuwijaya, 2022). There are several types of taxes imposed in Indonesia, namely, Income Tax (PPH), Income Tax Article 4 paragraph (2), Value Added Tax (PPN), Sales Tax on Luxury Goods (PPn BM), Stamp Duty, Land and Building Tax (PBB), and Land and Building Acquisition Tax. (Mardiasmo, 2023).

Construction services are one of the many taxpayers required to carry out tax obligations to increase development and improve facilities and infrastructure. Construction services include implementing construction work and consulting on construction work supervision. In this case, the government has set special rules for imposing taxes on construction business services, which are regulated in Law No. 7 of 2021 concerning Harmonization of Tax Regulations. These services' rules differ from those of general corporate business services. (Attamimi & Sucahyati, 2024).

Government Regulation Number 9 of 2022, the second amendment to PP Number 51 of 2008, regulates the imposition of tax on construction services. This regulation stipulates that income received by domestic Taxpayers and Permanent Establishments from domestic businesses in the construction services sector is subject to income tax. Income received may be subject to final tax deductions based on Law Number 7 of 2021.

Final Income Tax (PPH Final) Article 4 paragraph (2) is one of the provisions in tax regulations in Indonesia. (Ardiany & Khaira, 2024). Final Income Tax is an income tax imposed as a final tax on certain types of income at a set rate without considering the amount of taxable income or any reduced income that can be credited. By PMK Number 243/PMK.03/2014 concerning Tax Returns (SPT), reporting of final income tax article 4 paragraph (2) for service users and service providers must use the Annual SPT form for final income tax article 4 paragraph (2) and be accompanied by



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proof of payment to the state treasury and submitted to the Tax Service Office where the withholding agent is registered. (Larasati, 2023).

PT Parama Murti is a company in the construction services sector, subject to Article 4 paragraph (2) Income Tax. Thus, it is required to report Article 4 paragraph (2) Income Tax by Law No. 7 of 2021, which is regulated by Government Regulation Number 9 of 2022 concerning Income Tax on Construction Services Businesses, Regulation of the Minister of Finance of the Republic of Indonesia Number 153/PMK.03/2009 concerning Procedures for Withholding, Depositing, Reporting, and Administration of Income Tax on Construction Services Businesses, and is required to submit it through a Notification Letter as regulated in PMK Number 243/PMK.03/2014 (Febriansyah & Indriani, 2023).

However, in the implementation of the reporting of the Annual Tax Return of PT Parama Murti, sometimes there are still obstacles or problems caused by the work unit of the buyer or service user, namely the frequent delay in the completeness of documents in the form of proof of PPh withholding to be attached when reporting the Annual Tax Return. This impacts PT Parama Murti so that there is a delay when taxes are reported. Also, errors sometimes occur at PT Parama Murti, where the accounting department needs to correct the tax rate, causing the PPh withholding value to decrease due to the lack of competent accountants. This is a problem in the field of corporate accounting, which should have competent accountants and the amount according to the needs of the company; the aim is to avoid errors in placing and calculating each percentage of PPh tax, which is used not only for sales but also for calculating other accounting reporting accounts. This study aims to determine and analyze the Annual Tax Return reported by PT Parama Murti and whether it is by Law No. 7 of 2021 concerning Harmonization of Tax Regulations.

METHODS

The type of research in this study is qualitative research with descriptive methods. The research was conducted by collecting, compiling, implementing, and analyzing data from research subjects. (Afrizal, 2016). The research was conducted at PT Parama Murti, located in Jl. Sam Ratulangi No. 507, Karombasan Utara, Kec. Wanea, Manado City, North Sulawesi. The research was conducted from February 2024 to March 2024. Data collection was carried out by:

1. Direct interviews, namely questions and answers between researchers and informants, were conducted. The informant interviewed was Mrs. Inke Assa, the company staff member responsible for accounting and taxation.
2. Documentation, namely by directly observing company documents related to the research, such as evidence of income tax deductions or collections, Annual Tax Returns, and company financial reports

After the research data is found, an analysis will be carried out. The data analysis method used by researchers in this study is a qualitative descriptive method, namely by collecting, analyzing, and describing the phenomena that occur in connection with the research (Abdussamad, 2021). Then, a conclusion about the phenomenon studied at PT Parama Murti is drawn. In obtaining information, researchers go directly to the research site to collect data or information needed through a direct interview process with related parties and conduct direct observations by documenting data related to the research so that researchers can conclude the information and data obtained.

According to (Sugiyono, 2019), The research process in qualitative methods includes creating research questions and procedures that are still temporary, collecting data on participant settings, analyzing data inductively, building partial data into themes, and then providing interpretations of



the data. The final activity is to create a report with a flexible structure. The steps of analysis in this study to answer the formulation of the problem are as follows:

1. The researcher directly interviews the parties involved in this research, such as finance and taxation employees. The researcher then continues collecting data by directly documenting evidence of withholding or collecting PPh and reporting Annual Tax Returns at PT Parama Murti.
2. The researcher conducts an analysis related to the reporting of annual tax returns on income subject to final income tax carried out by PT Parama Murti to determine whether it is difficult by applicable provisions. If a discrepancy is found, why this happened will be further investigated.
3. Based on the analysis results, the researcher can conclude and provide suggestions for improving PT Parama Murti's problems.

RESULT AND DISCUSSION

Annual Tax Return Reporting. PT Parama Murti is a company established in 1994 and domiciled in Manado, North Sulawesi. The establishment of PT Parama Murti began in 1980. Several key staff of the Sarana Cipta Group of Companies in Jakarta intended to establish a company to get a railroad project job and named it PT Parama Murti. Parama Murti is taken from Sanskrit, which means "Noble Aspirations." One of the founders, Sani Resa Loprang, then continued the business of PT Parama Murti to get the first work contract, namely the Tanggari I Hydroelectric Power Plant project. The contract was signed on November 16, 1994, which later became the date of the establishment of PT Parama Murti. In its development, PT Parama Murti has grown and is now better known as a company that rents heavy equipment for mining entrepreneurs. In addition, PT Parama Murti also works on many infrastructure projects such as road construction, building construction, dock construction, irrigation, lake dredging, airport expansion, and construction of power plant projects.

Based on research conducted at PT Parama Murti, the company has carried out its tax obligations, namely reporting the Annual Tax Return, which must be reported four months after the end of the tax year. The Annual Tax Return Reported by PT Parama Murti consists of several attachments: special attachments 8A-6, 2A, 1A, and I, II, and III.

In an interview conducted with the accounting and tax staff, it was said that in reporting the Annual Tax Return, the company prepares several documents for reporting, namely Financial Statements, Income Tax Withholding Certificates, BPE to complete the payment form and a list of audited company assets. The Tax Return reporting process begins with filling in the Tax Return on the E-Form according to the filling procedure. If there is an underpayment, payment is submitted to obtain the NTPN code, which is used in reporting the Annual Tax Return. The obstacles faced by the company are in the form of delays in sending proof of PPh withholding carried out by service users; proof of withholding is used as a supplementary document for the Annual Tax Return, which causes delays in reporting the Tax Return. In reporting the Annual Tax Return, the company prepares several documents for reporting, namely Financial Reports, Proof of PPh Withholding, BPE to complete the payment form, and a list of company assets that have been audited. In reporting the Annual Tax Return, PT Parama Murti uses form type 1771, consisting of several parts: the Main Tax Return, Attachments 1 to 6, and Special Attachments 1A to 8A.

1. Special Attachments to Form 1771



- a) Special Attachment 8A. Attachment 8A consists of 8 parts, and it contains a transcript of the elements of the financial report based on the type of business conducted.
 - b) Special Attachments 7A and 7B. This attachment contains evidence of withholding/payment of income tax owed abroad.
 - c) Special Attachments 6A and 6B. This attachment records the calculation of Article 26, paragraph (4) of Income Tax.
 - d) Special Attachment 5A. This attachment records a list of the company's main branches.
 - e) Special Attachment 4A. This attachment is used to record a list of investment facilities.
 - f) Special Attachment 3A. This attachment consists of three parts: Special Attachment 3A, 3A 1 and 3A 2. These three attachments contain statements of transactions in special relationships.
 - g) Special Attachment 2A. This attachment contains the calculation of compensation for fiscal losses. This calculation only concerns fiscal losses from business activities in Indonesia, excluding fiscal losses from business activities abroad through a permanent establishment (PE) or non-PE.
 - h) Special Attachment 1A. This attachment contains a list of fiscal depreciation and amortization
2. Attachment Form 1771 Annual Tax Return
- a) Attachment VI. This attachment contains a list of capital participation in affiliated companies, debts from shareholders and affiliated companies, and receivables to shareholders and affiliated companies.
 - b) Attachment V. This attachment contains a list of shareholders/capital owners, the amount of dividends distributed, and a list of the composition of the management and commissioners.
 - c) Appendix IV. This appendix contains certain incomes that are subject to final income tax either through deductions by other parties or by self-depositing and certain incomes that are not included as tax objects that are received or obtained
 - d) Appendix III. This appendix contains evidence of withholding/collection of Article 22, 23/26 Income Tax that has been paid through tax deductions/collection by other parties and payments made by the company itself for income subject to non-final income tax that is received/obtained by the company.
 - e) Appendix II. This appendix contains details of the cost of goods sold, other business costs and costs from outside the business commercially.
 - f) Appendix I. This appendix contains calculations of net fiscal income.

According to PER-02/PJ/2019 concerning Procedures for Submission, Receipt, and Processing of Tax Returns, Annual Tax Returns can be declared incomplete if the required attachments are not submitted or are submitted but incomplete. Based on the research, the company has yet to make some attachments, namely attachment 1771-V, which contains a list of shareholders/capital owners, the number of dividends distributed, and a list of the composition of the management and commissioners. Thus, the failure to make these attachments results in the submission of the Tax Return being considered incomplete; therefore, the company must complete it immediately. Attachment 1771-V containing the List of Shareholders/Capital Owners and the Amount of Dividends Distributed and the List of Management and Commissioners, in section A of the List of Shareholders/Capital Owners and the Number of Dividends Distributed, column (2) is filled with the name of the shareholder/capital owner according to the identity card, column (3) is filled with the complete address of the shareholder/capital owner according to the identity card, column (4) is filled with the NPWP of the shareholder/capital owner, for shareholders/capital holders who do not have an NPWP (for example, Foreign Taxpayers, Taxpayers whose income is below the PTKP)



is filled with "None," column (5) is filled with the amount of paid-in capital, column (6) is filled with the percentage of ownership, and column (7) is filled with the number of dividends distributed to shareholders. In section B, List of Management and Commissioners, column (2) is filled with the names of management and commissioners according to their identity cards, column (3) is filled with the complete addresses of management and commissioners according to their identity cards, column (4) is filled with the NPWP of management and commissioners, for management and commissioners who do not have an NPWP (for example, Foreign Taxpayers, Taxpayers whose income is below the PTKP) is filled with "None," and column (5) is filled with the position of management or commissioner.

In attachment 1 of form 1771, which contains the Calculation of Fiscal Net Income Tax, a correction needs to be made because there is income obtained from giro services, based on Law No. 7 of 2021 concerning Harmonization of Tax Regulations Article 4 paragraph (2) income obtained from giro services is subject to final tax. Therefore, a negative fiscal correction, namely IDR 78,320,655.00, needs to be made so that income from giro services is not combined with the calculation of Income from Outside the Business in Number 1e.

Parent Tax Return Form 1771. The attached Parent Tax Return is filled in based on the figures listed in the Tax Return attachments; the following is an analysis of filling in the parent Tax Return made by the company:

- 1) Number 1 net income is obtained from form 1771 attachment 1 number 8, which is the final result of the calculation of fiscal net income in attachment I. There is a positive fiscal adjustment caused by the burden obtained from outside the business, namely the burden on current accounts and banks, based on Law No. 7 of 2021 concerning Harmonization of Tax Regulations Article 4 paragraph (2), the burden obtained from current account services needs to be corrected positively because the burden is final.
- 2) Number 2 contains fiscal loss compensation. This is because the company experienced losses in the previous year. Fiscal losses can be compensated for with fiscal net profit starting in the following year consecutively for up to five years. This is based on Law No. 7 of 2021 concerning Harmonization of Tax Regulations Article 6 paragraph (2).
- 3) Number 4 contains the PPh payable, which is the result of the calculation of PKP in number 3 multiplied by the PPh rate of article 17, paragraph (1) letter b, which is 22%; this rate is imposed due to the company's gross turnover of more than IDR 50 billion.
- 4) Number 8 contains domestic tax credits, which are filled in based on attachment III, so there is PPh that must be paid independently of IDR 169,695,731.00, which is stated in number 9.
- 5) Furthermore, page 2 of the Parent SPT section E contains the calculation of PPh Article 25 installments for the current year; the basis for calculating the installments is taken from net income minus fiscal loss compensation, which results in PKP, then the PPh payable is filled in according to the PPh rate in part B number 4. The results of the calculation of PPh payable are then reduced by the previous year's tax credit on income so that PPh must be paid independently of IDR 169,695,890.00.

The obstacles often experienced by companies include the delay in receiving proof of PPh deductions from the service user, which could cause a delay in reporting the annual tax return. So, to avoid this delay, companies should check before preparing the Annual Tax Return because the delay in reporting the Annual Tax Return by Per-19/PJ/2014 is subject to an administrative sanction of Rp1,000,000.00

Final Income Tax. Based on the research, it was found that in the year the research was conducted, the company did not receive income that was the object of Final Income Tax on



construction services. Thus, the company should have reported the Final Income Tax on construction services in the Annual Tax Return form 1771 attachment IV. In the results of interviews with accounting and tax staff, it was stated that in order to report the Final Income Tax Return, the company prepared documents in the form of invoices from service users and BPE, where the BPE contained the NTPN No., the NTPN number is used to report via the DJP Online page on the E-BUPOT Unification menu.

In connection with the discussion in this study, the Final Income Tax from the company, while in the relevant research year, the company did not receive income that was the object of Final Income Tax, the SPT report produced is attached to the research results and the contents have been discussed. However, if in the following years, there is a condition where all income obtained is the object of Final Income Tax from businesses related to construction services, the Annual Tax Return Attachment that is made is as follows:

- 1) Appendix I number (1) contains domestic and commercial net income filled by the company's Financial Report; business turnover is taken from the total business turnover of construction service contracts, and cost of goods sold is taken from the results of the calculation of HPP in the Profit and Loss Report, other business costs are taken from the total costs related to construction services. Income or costs from outside the business are also attached in Appendix 1; based on this calculation, the amount of commercial net income is obtained. Furthermore, filling in number (4) related to income subject to Final Income Tax and which is not included in tax objects is filled in according to the results of the calculation of the commercial net calculation; thus, the company's fiscal net income is declared nil.
- 2) Appendix II is filled in based on the profit and loss report.
- 3) Appendix IV contains the calculation of Final Income Tax and Income, which is not included in tax objects; this attachment is filled in according to the type of income obtained; if the company obtains income from construction services, the company must attach it to number 8 related to construction service fees, the determination of the Final Income Tax rate for construction services is based on the type of service offered, the imposition of the Final Income Tax rate for construction services is stipulated in PP No. 9 of 2022 challenges Income Tax on Income from Construction Services Business.
- 4) Appendix V contains the List of Shareholders/Capital Owners, the Amount of Dividends Distributed, and the List of Management and Commissioners.
- 5) Special Attachments are filled in according to the company's needs, but there are special attachments that must be filled in by the company. One such attachment is special attachment 8, which contains a transcript of the elements of the financial report. This special attachment 8 is filled in based on the type of business.
- 6) The parent company report will be nil if the company's income is final. The final PPh value will appear on the Parent SPT page 2 at number 15, where it is filled in from attachment IV.

Based on the assumptions above, the company's Annual SPT reporting is nil due to the absence of income other than income subject to Final PPh.

CONCLUSION

Based on research conducted at PT Parama Murti on Analysis of Annual Tax Return Reporting on Final Income from Construction Services, it can be concluded that the reporting of Annual Tax Returns carried out by PT Parama Murti is not fully by Law No. 7 of 2021 concerning Harmonization of Tax Regulations, there are attachments that the company should have made but were not made resulting in the submission of the Tax Return being considered incomplete and corrections to the



Tax Return must be made. Income should have been corrected as negative fiscal in Form 1771 of the Annual Tax Return, so corrections to the Tax Return need to be made. The imposition of tax rates in the tax return on income received by PT Parama Murti is based on applicable tax regulations.

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