



**ANALYSIS OF INDIVIDUAL TAXPAYER SPT SUBMISSIONS AND STATE ORGANIZERS
LHKPN SUBMISSIONS**

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ABSTRACT

Study This done aim For know possible impact _ caused by someone Must Taxes included _ State Administrator if submit Individual Annual Tax Returns and LHKPN not in accordance with actual situation . _ As for methods research used _ is method study qualitative . Besides that , approach study chosen is approach study descriptive . Furthermore study done with do analysis a number of sample Must Tax which is State Administrator for the SPT and LHKPN that have been submitted be delivered . Based on results study is known there is difference or difference between reporting both SPT and LHKPN for 2 samples fed up year 2020 tax . This is showing that there is potency top state revenue obligation taxation not yet fulfilled by Mandatory Tax as State Administrator .

Keywords : Tax , SPT , LHKPN.



INTRODUCTION

On the Law Provision General Taxation, taxes defined as contribution must to the state owed by private individuals or business entity of that nature force based on Law, with No get rewards in a way directly and use For state needs for as big as possible prosperity people. In Indonesia, system taxation used _ is system *self-assessment* which mean Must tax given authority For calculate, pay, and report tax owed _ or who should paid via Annual SPT, in matter This Must Tax sued active comprehend and comprehend about systems and procedures implementation Constitution applicable taxation (Mardiasmo, 2019). Country only Act as supervisor on implementation Constitution tax by Mandatory Tax.

Based on Law no. 28/1999, state administrators are state officials who run it function executive, legislative, or judiciary and other officials whose functions and duties the main thing is related with appropriate state administration with provision regulation current regulation. _ Every PN (State Administrator) is obliged report all over treasure the wealth he has before, during and after carry his position to the Corruption Eradication Committee with fill out the LHKPN no later than March 31 year next or in accordance with policy organization. So that if Must Taxes are also a thing a state administrator then must convey Individual Annual SPT reporting and also LHKPN.

Next Notification Letter _ called SPT is letter by Mandatory Tax used For report calculation and/ or payment tax, object taxes and/ or No object taxes, and/ or assets and liabilities in accordance with provision regulation legislation taxation (Mardiasmo, 2019). Annual SPT Tax Income contains data regarding amount circulation effort, amount income including income that is not is object tax, amount Income Got it Tax, Amount tax payable, amount _ credit tax, amount lack or excess tax, amount assets and liabilities, date payment Tax Income Article 29 and other related data with activity business Must Tax. temporary that, LHKPN or Report Treasure Riches The State Administrator is mandatory report _ submitted by state officials regarding treasure the wealth he has moment first time in office, transfer, promotion, and retirement. Objective from making LHKPN is as part from The authority that the Corruption Eradication Commission has, namely: carry out step or effort prevention happen follow criminal corruption among other things with do registration and inspection towards LHKPN (Chaerudin, 2018). LHKPN is form transparency to public For realizing good governance because everyone can _ access LHKPN data on the KPK website.

One of similarity between second reporting the is obligation report amount treasure clean (assets minus debt) with draft different basis. _ Reporting treasure in the Annual Notification Letter (SPT). use draft *historical cost*, ie current value of money purchase. Every happen increase (appreciation) of assets certain, for example property, real estate, shares, or goods rare, not yet considered as income until with treasure the move ownership. Temporary



that, concept reporting treasure in LHKPN uses draft *net realizable value* that is mark income (if will sold / released) from asset the reduced with all over cost its release. Difference draft the make reporting treasure in the Annual Tax Return with LHKPN no can comparable, though You're welcome with nature approach _ conservative (Sujarweni, 2017).

Mature this, second reporting Already adopt technology latest with online reporting so reporting can done Where just and when just. Before do stages end reporting LHKPN form, available comparison of reporting items year This with year previously. Different with LHKPN, in reporting Individual Annual Tax Returns, the reporter only can see reporting year previously on the current item reviewed just. At the end reporting, there is must statement _ clicked agreed by Mandatory Tax "With realize fully will all as a result including sanctions in accordance with provision regulation current regulation _ I state that what has _ I tell me above is correct, complete, clear". That matter aligned with Article 3 (1) Law Republic of Indonesia number 7 of 2021 concerning Harmonization Regulation Taxation that mentions that Every Must Tax must fill out the Notification Letter with correct, complete and clear, in Indonesian with use Latin letters, Arabic numbers, units rupiah currency, and sign as well as convey it to to office Directorate General Tax place Must Tax registered or confirmed or another place determined by the Director General Tax (Official, 2019).

Disobedient PPh SPT reporting carried out by the Mandatory Taxes in Indonesia are one of them reflected from Not yet he reported the entire list of assets owned by the Mandatory Tax. DGT does exchange information with various institution or party third. Data from party third the originate from ILAP (Institutions, Institutions, Associations and other Parties). With if there is such data, you can seen must taxes yet _ or No report his assets in the SPT. Government give opportunity to make it mandatory Tax repair reporting tax (Muttaqin, 2013). First, the forgiveness program tax (*tax amnesty*) in 2016 and disclosure program voluntary which will take place in the first semester of 2022. If you refer to article 39 of the Provisions Law General and Tax Procedures (KUP) have arranged that everyone, fine Because negligence or on purpose, no submit SPT or submit SPT but description and contents No Correct or No complete so that can give rise to loss to state revenue is punishable with criminal imprisonment for a minimum of 6 (six) months and a maximum of 6 (six) years and a fine of at least 2 (two) times the amount tax owed which is not or not enough paid and a maximum of 4 (four) times the amount tax owed which is not or not enough paid. Temporary that's a consequence No reporting LHKPN is actually very light, namely give recommendation to superior direct or head of the local institution state officials serving For give penalty administrative. Although If give information No Correct about treasure his wealth can worn punishment based on Law no. 28/1999 related corruption, collusion and nepotism are included crime outside ordinary (extraordinary crime). As for goals from writing work scientific This is For know What just possible impact _ caused if not report Annual SPT and LHKPN in



accordance with the actual situation and for know aspects What only you can disadvantaged if there is difference reporting .

Compliance Level Data Must KPP Prama Personal Tax _ Singkawang

Year	Taxpayers are required to SPT		WP OP Report		Number of OP Taxpayers Reporting	No Report
	OPK	OPNK	On time	No On time		
2020	39,477	12,791	40,397	3.586	43.983	8.285

Based on level data KPP Pratama compliance Singkawang , researcher do observation to Must Taxes have been submit tax returns on time with adapt to classification field business (KLU) Mandatory Tax .

RESEARCH METHODS

Study carried out at KPP Pratama Singkawang . Method research used _ is method study qualitative . Study This started with collect sample data moreover first , new Then compile A design study . Study qualitative focuses on the data collected and then the data processed and carried out analysis so that can formed A conclusion or theory . Approach research used _ is approach study descriptive Because expected can give description in a way clear about bullet points important on impact if No submit appropriate Annual SPT and LHKPN with actual situation . _

Subject study is Must Taxes registered at KPP Pratama Singkawang . The data obtained from DJP's internal application is called Application System Information Directorate General Tax , Directorate Portal Application General Tax and *e-Announcement* elhkpn KPK. Next , the type of data used in study is qualitative data . Data contains about suitability between findings with treasure Must Taxes on SPT and LHKPN, year tax incurred _ sample is year taxes 2020. Apart That data source from study This is primary and secondary data sources that can be explained as following :

1. Source of primary data obtained from results observation
2. Secondary data sources is the data obtained from report or information others that are relevant and sourced from the Directorate Headquarters General Lowered taxes _ to the KPP Pratama work unit Singkawang is next has processed and researched .



RESULTS AND DISCUSSION

In study qualitative , research known with draft population and sample . Population study also called _ subject study . Sample study No Can determined in a way Certain How many the amount , because researcher must plunge moreover formerly to field do observation . Researcher Keep going do search sample until the data is obtained nature fed up . Based on formulation problems that have mentioned before , then researcher try For do analysis comparison on Individual Annual Tax Returns and LHKPN . Is known researcher found 2 samples to Must Personal tax which is also a a existing state administrators difference on submission of completed SPT and LHKPN reported .

Table 1
Must Tax A

Treasure Code	Type Treasure	Number of 2020 SPT Asset Lines	2020 SPT value	LHKPN 2020	Data Value of KPDJP findings
01	Cash and cash equivalents	7	1,277,014,217	1,464,853,113	
02	Receivables	0	0		
03	Investment	5	204,838,896		
04	Means of transportation	2	143,000,000	89,1500,000	
05	Treasure Move	0	0	58,260,000	
06	Treasure No Move	23	980,600,000	3,199,000,000	1,000,000,000
07	Treasure Other	0	0		
Debt	Total Amoun of debt		(0)		
Total			2.605.453.113	4.811.263.113	1.000.000.000

Based on these data , it is known that the Directorate Headquarters General Tax downgrading data to office vertical as trigger data For tax authorities do activity supervision . Fiscus or who can also called _ Apparatus Tax or Official Tax is the person or entity that owns it task For can do collection tax or dues to Must Tax . Fiscus Then do study in a way comprehensive on the findings data start from checking suitability of the finding data to the reported data Must Tax A on the Annual Tax Return . After that , researchers Then juxtapose between the data in the Annual SPT with the existing LHKPN be delivered . There is difference between amount



assets reported by the Mandatory Tax A on the Individual Annual Tax Return year 2020 tax with 2020 LHKPN . Based on results research , finding data the Already will be reported to the LHKPN but No found in Individual Annual Tax Return reporting . Must Tax A is considered No submit SPT with correct , complete and clear so that charged sanctions and fines in accordance with applicable provision . _

Table 2
Must B Tax

Treasure Code	Type Treasure	Number of 2020 SPT Asset Lines	2020 SPT value	LHKPN 2020	Data Value of KPDJP findings
01	Cash and cash equivalents	1	25,000,000	936.188.731	1,225,876,428
02	Receivables	0			
03	Investment	0			
04	Means of transportation	2	449,000,000	175,000,000	
05	Treasure Move	0			
06	Treasure No Move	0		14,980,000	
07	Treasure Other	0			
Debt	Total Amoun of debt		(0)		
Total			474,000,000	1,126,168,731	1,225,876,428

Study in a way comprehensive is also carried out to Must Tax B on sourced discovery data _ from the Directorate Headquarters General Tax . Researcher do checking between suitability of the finding data to the reported data Must Tax B on Annual SPT . After that , researchers Then juxtapose between the data in the Annual SPT with the existing LHKPN be delivered . There is difference between amount reported assets _ by Mandatory Tax B on Individual Annual Tax Returns year 2020 tax with 2020 LHKPN . Based on results research , finding data the Already will be reported to the LHKPN but No found in Individual Annual Tax Return reporting . Must Tax B is considered No submit SPT with correct , complete and clear so that charged sanctions and fines in accordance with applicable provision . _

Regarding the assets found by the DJP against second sample , researcher as tax authorities carry out compliance tests with issue SP2DK (Letter of Request Explanation on Data and/ or



Description) to Must Tax A and Mandatory Tax B for get explanation from second Must Tax . Based on results implementation clarification , second Must Tax worn tariff Final Income Tax of 30% for must tax personal added with sanction of 200% or 2%/ month during maximum 24 months in accordance with PP Number 36 of 2017 concerning Imposition Tax Income on Income Certain In the form of Treasure Treated clean _ or Considered as Income . Second Must Tax do correction of the Notification Letter with fulfil obligation taxes are not or not enough paid .

CONCLUSIONS AND SUGGESTIONS

Based on results analysis comparison submission of mandatory SPT personal taxes and submission of LHKPN to state administrators , can concluded that Must tax sued For always submit Annual SPT with circumstances actually on all over treasure nor obligations held _ Because all related data treasure riches hit tax . Directorate General Tax always appealed Must Taxes for reporting Annual Tax Returns (SPT). done with correct , complete and clear specifically related reporting ownership treasure . Moment this DGT has have databases and information that can see must taxes yet _ or No report his assets in the SPT. That matter be one _ base testing compliance and imposition fine No report assets on SPT for must taxes are not fully report assets owned . _

As for suggestions that can be writer convey For all over Must Taxes , because system Taxation in Indonesia adheres to system *self-assessment* , mandatory Tax expected active look for know about regulation taxation along with the change Good through print media and electronic media to make it easy in do series procedure calculation , deposit , up to reporting tax . For DJP it is expected can do socialization more enterprising to Must Tax related regulation taxation and policy , so that it is mandatory Tax can accept information in a way complete and accurate .



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