



ADMINISTRATION OF WITHHOLDING TAX ARTICLE 22 ON SUPPLIERS PT KERETA API INDONESIA (PERSERO) DAOP 5 PURWOKERTO

Sevila Yolanda Asyakra

Economic and Business Faculty, Jenderal Soedirman University

*Email corresponding author: sevila.asyakra@mhs.unsoed.ac.id

Abstract

PT Kereta Api Indonesia (Persero) DAOP 5 Purwokerto is one of the state-owned companies engaged in public transport that carries passengers, freight and non-freight transport. There is cooperation carried out by PT Kereta Api Indonesia (Persero) Daop 5 Purwokerto which acts as a fuel user, with Pertamina vendors as train fuel providers. In the administrative process, especially the administration of Income Tax Article 22 withholding, there are several problems such as differences in data between fuel usage and fuel tickets, this will hamper the administrative process of tax withholding. This paper aims to discuss the administration of Income Tax Article 22 withholding and the problems that arise. Based on the results of the analysis and evaluation, the authors provide solutions related to the problems experienced by PT Kereta Api Indonesia (Persero) DAOP 5 Purwokerto, especially in the Finance Unit, namely to be more careful in making entries so that there are no errors in the difference in data between fuel usage and fuel tickets, this will hamper the tax withholding administration process.

Keywords: *Income Tax, PPh 23, PT Kereta Api Indonesia (Persero), PT Pertamina Patra Niaga*

Abstrak

PT Kereta Api Indonesia (Persero) DAOP 5 Purwokerto merupakan salah satu Perusahaan BUMN yang bergerak di bidang transportasi umum yang membawa penumpang, angkutan barang dan non barang. Terdapat kerja sama yang dilakukan oleh PT Kereta Api Indonesia (Persero) Daop 5 Purwokerto yang berperan sebagai pengguna bahan bakar, dengan vendor Pertamina selaku penyedia bahan bakar kereta api. Dalam proses administrasi khususnya administrasi pemotongan PPh Pasal 22 terdapat beberapa permasalahan seperti, perbedaan data antara pemakaian BBM dan fuel ticket, hal ini yang akan menghambat proses administrasi pemotongan pajak. Dalam penulisan ini bertujuan untuk membahas tentang administrasi pemotongan Pajak Penghasilan pasal 22 serta permasalahan yang muncul. Berdasarkan hasil analisis dan evaluasi, penulis memberikan solusi terkait permasalahan yang dialami oleh PT Kereta Api Indonesia (Persero) DAOP 5 Purwokerto khususnya pada Unit Keuangan yaitu untuk lebih teliti dalam melakukan penginputan agar tidak terjadi kesalahan perbedaan data antara pemakaian BBM dan fuel ticket, hal ini yang nantinya akan menghambat proses administrasi pemotongan pajak.

Kata kunci : Pajak Penghasilan, PPh 23, PT Kereta Api Indonesia (Persero), PT Pertamina Patra Niaga



INTRODUCTION

A. Background

Internship is one of the activities outside the campus that can help students develop hard skills and soft skills such as communication skills, time management, teamwork and professionalism at work. Through internship activities, students can be directly involved in activities in an agency or company where they are interning in accordance with their field of study, so as to provide an overview in facing the world of work after graduation.

PT Kereta Api Indonesia (Persero) DAOP 5 Purwokerto is one of the state-owned companies engaged in public transportation that carries passengers, freight and non-freight transportation. PT KAI DAOP 5 Purwokerto oversees several large stations, namely Purwokerto Station, Kutoarjo Station, Kroya Station and Cilacap Station. In DAOP 5 Purwokerto there are several work units, one of which is the finance unit which is the place where the author carries out internship activities. One of the jobs carried out in the finance unit is to administer tax deductions. Tax is one of the most important sources of state revenue in supporting economic and social development in Indonesia.

In the context of taxation, Income Tax (PPh) is one type of tax that has a significant role, especially for companies that conduct business transactions with various parties. One of the relevant forms of income tax is Income Tax Article 22 which is imposed on certain transactions, such as the purchase of goods from suppliers. In this case, PT Kereta Api

Indonesia (Persero) Daop 5 Purwokerto interacts with various suppliers, one of which is PT Pertamina to meet fuel needs. So that the tax obligations for the process are included in the withholding of Income Tax Article 22.

Therefore, the author is interested in taking the title "Administration of Withholding Tax Article 22 on Suppliers PT Kereta Api Indonesia (Persero) Daop 5 Purwokerto" because in carrying out the activities of purchasing fuel oil, Income Tax Article 22 is levied on the purchase of goods. In addition, because the author's daily life at the internship site carries out tax checklist activities related to income tax article 22, especially in cooperation related to PT Pertamina Patra Niaga which is a collaboration between BUMN and BUMN.

This internship report aims to analyze and understand the administrative process of Income Tax Article 22 withholding conducted by PT Kereta Api Indonesia (Persero) Daop 5 Purwokerto. This tax withholding is not only related to compliance with tax regulations, but also related to transparency and accountability in corporate financial management. By understanding the administration mechanism of this tax withholding, it is hoped that it can contribute to more efficient and effective tax management in the corporate environment.

B. Purpose of internship

Internship is a learning system that is carried out outside the teaching and learning process



and is carried out in companies / industries or relevant agencies. The objectives of the author carrying out MBKM internship activities at PT Kereta Api Indonesia (Persero) Daop 5 Purwokerto include :

1. Adding knowledge, insight, and work experience related to corporate finance as a provision in the world of work.
2. As a means to apply the knowledge that has been obtained during the lecture process
3. Learn to understand and apply professionalism, work ethics, discipline, and responsibility at work.
4. To improve hard skills and soft skills during the internship process.
5. Expanding relationships and connections with employees at PT Kereta Api Indonesia.

INTERNSHIP ACTIVITIES

The internship at PT Kereta Api Indonesia DAOP 5 Purwokerto which is located at Jl. Jend. Sudirman No.209, Brubahan, Purwanegara, East Purwokerto Sub-district, Banyumas Regency was carried out for 4 months or 17 weeks, where the author was placed in the finance unit. Internship working hours are for 5 working days, Monday to Thursday from 08.00 to 16.30 WIB, while Friday from 07.00 to 16.30 WIB. The finance unit is divided into several sections, including the tax finance section, accounting budget, and billing.

The activities carried out by the author during the internship at PT Kereta Api Indonesia (Persero) Operating Region 5 Purwokerto Finance Unit are as follows:

1. Rechecking Hospital billing documents and optics in collaboration with PT KAI.
2. Scan and rename files, be it G.61 Accountability letter, payment request letter invoice, billing invoice, and G.64 fund approval.
3. Stamp tax invoices and invoices.
4. Input NIK/NPWP into Tarra e-faktur pajakku.
5. Ensure Pertamina vendor's withholding slip and realization are in line.
6. Perform tax checklist, G.61 Temporary Service Advance.
7. Daily settle Pertamina vendors and check Pertamina vendor's proof of deduction.
8. Write the G63 number and the amount of funds in the expedition book then deliver it to another unit.
9. Assist in scanning tax invoice barcodes on Tarra e-faktur pajakku for submission to the center.
10. Sharing session with financial unit employees of Daop 5 Purwokerto discussing about PT KAI, tax finance, accounting and budget.
11. Early retirement employee tax checklist.
12. Recording other units' bills, invoices and invoices to the expedition book.
13. Archive financial and tax documents from physical files into Microsoft excel and sent to the archive warehouse.
14. Fun Run KAI sponsorship mailing.
15. Assist in printing virtual accounts of tax invoice payment requests in the billing unit.
16. Send files to the post office to be sent out of the region.
17. Upload land and building tax in railtax.
18. Assist in stock-taking of goods at Kebumen Station, Gombang Station and Tambak Station.



19. Input the payment request list into excel.

taken here is PT Pertamina Patra Niaga

RESULTS AND DISCUSSION

A. Field of study

Income Tax Article 22 (PPh Pasal 22) is a tax imposed on import activities or business activities in other fields that involve the sale of goods, whether carried out by the government or the private sector. Generally, 22 is applied in trade transactions of certain goods, and is collected by certain parties appointed as tax collectors, such as government treasurers, state-owned and private enterprises, and certain business actors.

The application of Income Tax Article 22 in the company's financial management aims to assist the company in meeting its operational needs and managing properly any income and expenses related to transactions subject to Income Tax Article 22. This is intended so that the company continues to comply with the tax obligations stipulated in Law Number 36 of 2008 concerning income tax.

In a company, good financial management plays an important role in managing cash flow and capital for business entities. This is directly related to the taxation system that must be paid by Business Entity Taxpayers, according to applicable tax regulations.

Here the author takes the title "Administration of Income Tax Withholding Article 22 on Suppliers of PT Kereta Api Indonesia (Persero) Daop 5 Purwokerto" where the vendor

B. Analysis and evaluation

a. Analysis

1. Definition of Income Tax (PPh) Article 22

Income Tax Article 22 or PPh 22 is one type of income tax (PPh) in Indonesia. In short, ITA 22 is a tax imposed on goods trading activities and its collection is carried out by certain parties, such as government treasurers, state-owned and private enterprises, and certain business actors.

In accordance with PMK Number 34/PMK.010/2017, the income that becomes the tax object of ITA 22 includes imports and exports of coal mining commodities, metal minerals, payments for purchases made by treasurers, purchases of goods/services for the needs of BUMN, sales of fuel, gas fuel, lubricants by producers, and other goods used for certain business activities.

2. Basic Law on Income Tax (PPh) Article 22

a. Law No. 7 of 1983 as last amended by Law No. 36 of 2008 concerning the Fourth Amendment to Law No. 7 concerning income tax.

b. Minister of Finance Regulation Number 34/PMK.010/2017 on the Collection of



- Income Tax in Connection with the Payment of Delivery of Goods and Activities in the Field of Import or Business Activities in Other Fields.
- c. Minister of Finance Regulation Number 110/PMK.010/2018 on Amendment to Minister of Finance Regulation Number 34/PMK.010/2017 on Collection of Income Tax Article 22 in Connection with Payment for Delivery of Goods and Activities in the Field of Import or Business Activities in Other Fields.
 - d. Minister of Finance Regulation Number 41/PMK.010/2022 concerning the Second Amendment to Minister of Finance Regulation Number 34/PMK.010/2017 concerning Collection of Income Tax Article 22 in Connection with Payment for Delivery of Goods and Activities in the Field of Import or Business Activities in Other Fields.
3. Income Tax Article 22 Rate
In connection with the cooperation between PT KAI and PT Pertamina Patra Niaga, there is the imposition of a special rate of withholding of Income Tax Article 22 of 0.3%. In this case, PT KAI only collects proof of withholding of Income Tax Article 22 from Pertamina Patra Niaga because the withholding and depositing of Income Tax to the state has been carried out by PT Pertamina Patra Niaga.
 4. Income Tax Article 22 Withholder
There are several withholders of Income Tax Article 22, including:
 - a. Foreign Exchange Bank and Directorate General of Customs and Excise (BJBC).
 - b. Government Treasurer and Authorized Budget User (KPA).
 - c. Expenditure treasurer.
 - d. Kuasa Pengguna Anggaran (KPA).
 - e. Badan Usaha Milik Negara (BUMN).
 - f. Industries and exporters.
 - g. Industries or business entities that purchase mining business commodities.
 5. The flow of the process of withholding Income Tax Article 22 on PT Kereta Api Indonesia (Persero) Daop 5 Purwokerto in running the company certainly requires the procurement of train fuel to support activities in the company to run smoothly. In the procurement of railroad fuel has a procedure that must be done first. The procedure is closely related to the finance unit in terms of payment of funds for work that has been agreed



between PT Kereta Api Indonesia (Persero) Daop 5 Purwokerto and Pertamina vendors. In this case, PT Kereta Api Indonesia (Persero) Daop 5 Purwokerto acts as a fuel user, while Pertamina vendors are train fuel providers.

In connection with the cooperation between PT KAI and PT Pertamina Patra Niaga, there is the imposition of a special rate of withholding of Income Tax Article 22 of 0.3%. In this case, PT KAI only collects proof of withholding of Income Tax Article 22 from Pertamina Patra Niaga because the withholding and depositing of Income Tax to the state has been carried out by PT Pertamina Patra Niaga.

The following are the stages of the flow of the process of withholding Income Tax Article 22 on vendors of PT Pertamina Patra Niaga:

1. Fuel Requirement Planning :

The Facilities Unit is responsible for creating a fuel requirement plan, which will be the basis for the submission of purchase funds and preparation of fuel procurement at the bunker by PT Pertamina Patra Niaga. This plan aims to ensure the availability of fuel for train operations

2. Submission of Fuel Requirement Plan :

Based on monthly fuel requirements calculated according to the needs of the operational area, the Facilities Unit submits the required fuel volume (in liters) to the Finance Unit for approval and further processing.

3. Fuel Demand from Operating Facilities :

Every rolling stock (train) that will operate must enter the depot to request the fuel required to get the train ready to operate.

4. Maintenance Order (MO) Issuance Process :

The fuel service operator, check supervisor, or outside train supervisor will issue a Maintenance Order (MO) document through the Personas application. This MO becomes the basis for submitting a fuel request. Once the MO is issued, a reservation document for fuel will also be created.

5. Provision of Reservation Documents :

The reservation document is then submitted by the fuel service operator to PT Pertamina Patra Niaga operator. Based on this reservation document, the fuel service will be carried out using the



- provided filling facilities.
6. Fuel Expenditure and Fuel Ticket Issuance :
After the fuel is filled into the facility, the flowmeter tool will issue a fuel ticket as proof of fuel expenditure in accordance with the amount that has been distributed.
 7. Reservation Document and Fuel Ticket :
Reservation documents and fuel tickets that have been signed by both parties (PT KAI and PT Pertamina Patra Niaga) are submitted to the fuel service administration operator. This document is then recorded in the SAP MM application for the issuance of goods issue.
 8. Goods Issue and Train Operating Checks :
After the issuance of the goods issue, the administrative operator checks whether the train is actually operating before proceeding to the Technical Complete (TECO) process.
 9. Fuel Daily Reconciliation :
The fuel administration operator prints the minutes and reconciles the daily fuel usage with the PT Pertamina Patra Niaga operator, to ensure the usage data is correct.
 10. Revised fuel consumption :
If there is a difference between the fuel usage data and the fuel ticket, both parties are required to make revisions to match.
 11. Signing of Minutes :
After the BBM data is correct, the minutes are signed by both parties and scanned to be sent via email to the Facilities Unit of Daop, Divre, or Balaiyasa.
 12. Delivery of Minutes to PT Pertamina :
The signed minutes are also submitted to the operator of PT Pertamina Patra Niaga as the basis for issuing billing or invoices by PT Pertamina.
 13. Verification by Facilities Unit:
After the minutes are submitted to the regional Facilities Unit, the BBM administrator in that unit will verify the fuel usage data in accordance with the invoice issued by PT Pertamina. This verification file is then submitted to the regional Finance Unit.
 14. Filing of Verification Results:
The results of the verification are stamped and signed by the person in charge before being archived by the regional Finance Unit and Facilities Unit.



15. Settlement Goods Issue:
The regional Finance Unit settles the fuel goods issue, which closes the fuel usage realization transaction for all storage locations (S-Loc) in one plant.

16. Autodebit Invoice by PT Pertamina:
PT Pertamina (Persero) issues an autodebit instruction based on the invoice that has been issued, to the bank appointed by PT Kereta Api Indonesia (Persero) as a fuel fund depository.

17. Minutes and Invoice Types :
In one minutes, there can be three invoices and three settlements for PSO (subsidized) trains that include passengers, cement, and parcels. For NPSO (non-subsidized) trains, there are two types, namely NPSO 1 and NPSO 2. These minutes can be downloaded through the website i-seru.pertamina.co.id.

18. Bank Account Checking by Financial Administration :
The Financial Administration Unit checks the bank statements of the regional banks that hold the BBM funds, to create an autodebit transaction report which is then submitted via email to all financial

managers of Daop, Divre, Subdivre, and Balaiyasa.

19. Settlement MO and Fuel Usage Report :
The Regional Accounting Unit settles the Maintenance Order (MO), and this data is used by the Cost Accounting Unit to create a fuel usage report per train.

b. Evaluation

There are several things that are necessary in the administration process of withholding income tax article 22 on PT KAI suppliers during the implementation of the MBKM internship. Errors that can occur are differences in data between fuel usage and fuel tickets, this will hamper the tax withholding administration process. If such an error occurs, PT KAI must send an email with details of the data that does not match, and it will take a lot of time for re-revision. The author provides solutions related to the obstacles experienced by employees, namely to be more careful in making entries. Employees also can increase their understanding of tax collection, deposit, and reporting procedures in order to minimize errors that may occur

CONCLUSIONS AND SUGGESTIONS

This article focuses on the administration of Income Tax Article 22 withholding at PT Kereta Api Indonesia (Persero) Daop 5 Purwokerto, especially with regard



to PT Pertamina Patra Niaga suppliers. The author gained knowledge about the tax administration process, which includes tax collection, verification, and remittance. This internship not only provides direct experience in managing financial and tax documents, but also improves the author's ability to apply the theory in the world of work obtained during lectures. Withholding Income Tax Article 22 is essential to ensure compliance with tax regulations and support the Company's financial transparency and accountability

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