



Implementation Income Tax 23 On Logistics Services At Pt. Prima Indonesia Logistics In 2022

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Abstrak– Penelitian ini bertujuan untuk mengetahui penerapan pemotongan dan pelaporan pajak penghasilan pasal 23 atas jasa logistik pada PT Prima Indonesia Logistik. Jenis dan sumber data yang diperoleh adalah data sekunder dimana data yang disajikan telah dikumpulkan sebelumnya dari pihak internal perusahaan berupa rekap penghasilan, bukti potong dan SPT masa. Teknik pengumpulan data dilakukan dengan cara wawancara, dokumentasi dan studi pustaka. Metode analisis data menggunakan metode deskriptif kuantitatif. Hasil penelitian ini menunjukkan bahwa PT. Prima Indonesia Logistik telah melaksanakan perhitungan, dan pemotongan pajak penghasilan pasal 23 dengan tarif 2% sesuai dengan Peraturan Menteri Keuangan Nomor 141/PMK.03/2015. PT. Prima Indonesia Logistik telah menyetor dan melaporkan PPh Pasal 23 sesuai dengan ketentuan yang terdapat dalam Peraturan Direktur Jenderal Pajak Nomor Per - 24/PJ/2021 perubahan atas Peraturan Direktur Jenderal Pajak Nomor Per - 23/PJ/2020.

Kata Kunci: Pemotongan, Penyetoran dan Pelaporan Pajak Penghasilan 23

Abstract– This study aims to determine the application of withholding and reporting income tax article 23 on logistics services at PT Prima Indonesia logistics. The types and sources of data obtained are secondary data where the data presented has been collected previously from the company's internal parties in the form of income recaps, proof of deductions and time tax returns. Data collection techniques are carried out by means of interviews, documentation and literature studies. The data analysis method uses quantitative descriptive methods. The results of this study show that PT. Prima Indonesia logistics has implemented calculations, and withheld article 23 income tax at a rate of 2% in accordance with Minister of Finance Regulation Number 141/PMK.03/2015. PT. Prima Indonesia logistics has deposited and reported Article 23 Income Tax in accordance with the provisions contained in the Regulation of the Director General of Taxes Number Per – 24 / PJ / 2021 amending the Regulation of the Director General of Taxes Number Per- 23 / PJ / 2020.

Keywords: Withholding, Payment and Reporting Income Tax Article 23

I. INTRODUCTION

Tax plays a very important role for the Indonesian state. Tax is one of the sources of income to finance the country's development. Indonesia's largest source of state revenue is tax. Based on the 2022 State Budget Information by the Ministry, in 2022 it was recorded that state revenue from tax reached 68.50% of total state revenue, while other sources of income were below the presentation of income tax [1]. Tax is the people's contribution to the state treasury based on the law (which can be imposed) by not getting reciprocal services (contraprestasi) which can be directly shown and which are used to pay for public expenses [2]. Similar to the concept of Tax according, Tax is a mandatory contribution in the form of money or goods imposed by the authority based on legal norms to cover the costs of producing collective goods and services for the purpose of the common good [3]. So it can be said that Tax is one of the payment obligations for each person or entity cited by the state to finance personnel expenditures and finance various state development projects. The tax that contributes the most to state revenue is income tax. Based on the 2022 State Budget Information, it is known that income tax revenue reaches 53.82% of total tax revenue during 2022.[1]

Type of income tax applied in Indonesia is Income Tax Article 23. Income Tax Article 23 is a tax imposed on the income of domestic taxpayers or permanent establishments that earn income from capital, provision of services, or other activities that cannot be deducted by expenses or

other costs. [4] The types of services included in the object of Income Tax Article 23 according to article 23 paragraph 1 law of the republic of Indonesia number 36 of 2008, stipulates that Income Tax Article 23 in the form of fees in connection with engineering services, administrative services, construction services, consulting services and other services not included in income tax as referred to in Article 21 applies [5]. law of the republic of Indonesia number 36 of 2008 Tax income article 23 regulates Tax withholding on income generated by individuals, companies and permanent establishments registered domestically. This income is derived from capital, provision of services, or operating activities and is not included in the deductions below. Article 21 of Income Tax, payment of this Tax must be made at the time of payment by government agencies, domestic taxpayers, activity drivers, business entities or agents [6].

The object of Income Tax Article 23 which is more detailed is regulated by Minister of Finance Regulation of the Republic of Indonesia Number 244 / PMK.03 / 2008 concerning the object of Income Tax Article 23 which has been amended to Minister of Finance Regulation of the Republic of Indonesia No. 141 / PMK.03 / 2015 Tax objects subject to a rate of 2% of gross income, excluding Value-Added Tax (VAT) Other services as referred to in letter c number 2 (7). /Tax objects subject to a rate of 2% of gross income, excluding Value-Added Tax (VAT) Other services as referred to in letter c number 2 (7) Tax objects subject to this rate include: 1) rent and other income in connection with the use of property, unless it has been



subject to income tax as referred to in article 4 (2), 2) fees in connection with engineering services, management services, construction services, consulting services, and other services, other than services that have been deducted by income tax as referred to in article 21, among others, consisting of: Appraisal services; Accounting, bookkeeping, and financial statement attestation services; Legal services, including logistics services; and Transportation/expedition services except those regulated in Article 15 of the Income Tax Law [7]. Based on the Minister of Finance of the Republic of Indonesia described above, logistics services are included in the object of Income Tax Article 23. Logistics is positioning resources at the right time, in the right place, for the right cost and for the right quality. Logistics is a strategic management process for the strategic transfer and storage of goods, spare parts and goods from suppliers between company facilities and to customers [8].

The tax collection system applied by the State of Indonesia is self-assessment which gives freedom and trust to the taxpayer to register, calculate, collect, deposit the tax payable to the state treasury independently. The obligation to pay Income Tax Article 23 on services applies to anyone who establishes a business in Indonesia. Based on the results of the research, the company has implemented calculating, recording, depositing and reporting Tax on time which is supported by the results of research at the company PT Samudera Mulia Abadi has calculated and reported Income Tax Article 23 in accordance with implementing Law Number 36 of 2008 concerning Income Tax and recording in accordance with general accounting standards [9]. However, there are several large companies that make mistakes in calculating several transactions related to Income Tax Article 23 which cause errors in the Income Tax Article 23 report and there are several companies that are late in reporting and depositing Tax. In addition, there are also companies that do not report Tax. This condition is supported by the results of research, that it was recorded in 2019 that 10.5% or 5,18 bodies out of 4,953 corporate taxpayers recorded in the Medan Petisa Primary Tax Office have not reported Income Tax Article 23 [10]. In addition, according to the results of research in period 2019 - 2021 stated that some taxpayers have not carried out their tax obligations on time because taxpayers do not understand tax regulations, the conditions of the Covid-19 pandemic, and the lack of supervision of taxpayers' business transactions [11].

PT Prima Indonesia Logistik is a company engaged in container shipping, providing activities in the field of container loading and unloading, loading and unloading heavy equipment, site land rental and other logistics services. PT Prima Indonesia Logistik is a rapidly growing company that complies with Tax which has implemented the calculation, collection, deposit and reporting of income tax on transportation services or one of them is Income Tax Article 23 with a tax imposition rate of 2% of total revenue based on the Minister of Finance Regulation of the Republic of Indonesia No. 141 / PMK.03 / 2015. PT Prima Indonesia Logistik is a company appointed as a Tax withholding company so that the company carries out Tax

obligations by calculating, withholding, recording, depositing and reporting Tax in accordance with Director General Regulation Tax Number Per- 23 / PJ/2020. Tax Return for the unification period is a periodic notification letter used by the Income Tax withholder/collector to report the obligation to withhold or collect Income Tax, remittance of Income Tax withholding/collection, and or self-remittance of several types of Income Tax in one Tax period, in accordance with the provisions of laws and regulations in the field of Tax. Evidence of withholding/collection of unification is a document in a standard format or other equivalent document, which is made by the income tax withholder/collector as evidence of withholding/collection of income tax and shows some income tax that has been withheld/collected [12]. According to Director General Regulation Tax Number Per - 24 / PJ/2021 that income tax withholders or collectors are required to make proof of withholding / collection of unification and Tax Return period Income Tax Article 23 unification which deposits Income Tax Article 23 withheld or collected no later than 10 days after the period, deposits of self-paid Income Tax Article 23 no later than 15 days after the Tax period ends and when submitting Tax Return period Income Tax Article 23 Unification of Income Tax Article 23 no later than 20 days after the Tax period ends [13].

However, PT Prima Indonesia Logistik still has errors in the calculation of Tax article 23 so that corrections are needed, as a result the company is subject to administrative sanctions Tax. Therefore, based on the background, the researcher is interested in drawing the title "Implementation of Income Tax Article 23 Withholding and Reporting on Logistics Services at PT Prima Indonesia Logistik in 2022". This study aims to determine the suitability of the application of Tax article 23 on Logistics Services at PT Prima Indonesia Logistik in calculating, recording, depositing and reporting Tax for the period July to December 2022.

II. METODE PENELITIAN

The research was conducted at PT Prima Indonesia Logistics at road Raya Pelabuhan POS II Road VI Ujung Baru Bagan Deli Belawan. This research was conducted in 2023, the period July to December 2022. In this study, researchers obtained data from the company's internal parties, namely data that explained the situation and conditions in the form of a list of revenues, income tax reporting on logistics services, periodic tax returns, and proof of deductions in the finance department of PT Prima Indonesia Logistics.

The type of data the author uses is secondary data. Secondary data is data obtained indirectly by data collectors or received from other parties through documents in the form of reports, profiles, and guidebooks.[14] The data has previously been collected by internal parties or the finance department of PT Prima Indonesia Logistics in the form of revenue reports from July to December 2022 which are presented in monthly form, so total six months.



The research method used by the author is field research by conducting research directly into the field (PT. Prima Indonesia Logistics) which is the object of the author's research. To find out clearly about Income Tax Article 23, the author makes observations of documents related to Income Tax Article 23 contained in PT Prima Indonesia Logistics and interviews with company taxation staff to obtain the data needed by researchers.

This research uses a quantitative descriptive analysis method. Quantitative descriptive method is a method used to explain or describe various conditions, phenomena, or various research variables according to real events that can be obtained from interviews, observations, and which can be revealed through documentary materials. Research that seeks to show the results of a quantitative data collection [15]. In this case, analytical research for measurement, data processing in the form of research or findings using formulas (formulations) or quantitative numbers so that conclusions can be drawn relating to the analysis of the calculation, reporting and deposit of Income Tax Article 23. The research mechanism is carried out by collecting data related to the object of research by observing documents and interviews, analysing the calculation, reporting and deposit of Income Tax Article 23 including recording and comparing with tax regulations. The results of the analysis will be interpreted and conclusions drawn.

III. HASIL DAN PEMBAHASAN

PT Prima Indonesia Logistics until 2005 was one of the core businesses of the Loading and Unloading Business (UB) of PT Pelabuhan Indonesia 1 (Persero) Belawan branch. The period from the end of 2005 to 2010 was separated (spin off) from the core business of UBM from the Belawan Port Branch to become a Container Depot Unit. The period January 2011 to 2014 changed its name to Belawan Logistic Center. January 2015 Belawan Logistic Center switched management from a branch / unit to a subsidiary of PT Pelabuhan Indonesia 1 (Persero) under the name PT Prima Indonesia Logistics (PT.PIL).

PT Prima Indonesia Logistics began operations on January 1, 2015. The authorized capital of the company has been issued and paid up amounting to Rp. 68,000,000,000,- (sixty-eight billion rupiah) divided into 68,000 (sixty-eight thousand) shares. The composition of shareholders includes; PT Pelabuhan Indonesia 1 (Persero) 99%, Kopkarpel UTPK 1%. PT Prima Indonesia Logistics is located at Jalan Raya Pelabuhan Pos II Road VI Belawan, about 1 km from Belawan Container International Terminal (BICT).

PT Prima Indonesia Logistics is said to have advantages in providing services, its strategic location, Management Information System (SIM) which is integrated with the BICT container terminal. The integrated system allows customers to access the position of their containers, from the time the ship is unloaded at BICT until it is stacked at PT Prima Indonesia Logistics. The area of PT Prima Indonesia Logistics is 18.5 Ha, the area of the stacking field is 13.5 Ha with a container depot capacity of 17,000 TEUs with this capacity, PT Prima Indonesia Logistics will also back up BICT, because if the

BICT stacking field is full, empty containers will be sent to the PT Prima Indonesia Logistics container depot and will accommodate empty containers from the International dock and Domestic dock (TPKD) of PT Pelindo 1 (Persero).

PT Prima Indonesia Logistics is engaged in logistics services in the form of several services including Freight Forwarding (Domestic & International), Customs Clearance, Stockpiling Field, Cargo Transportation, Distribution, Loading and Unloading Via Train at PIL Station, and Integrated Physical Checkpoint (TPFT). Therefore, PT Prima Indonesia Logistics applies income tax related to the services provided, one of which is income tax article 23. PT Prima Indonesia Logistics has applied income tax article 23 related to services based on Law Number 36 of 2008 article 23 and Minister of Finance Regulation Republic of Indonesia No. 141 / PMK.03 / 2015 for the determination of rates and calculation of income tax article 23. In terms of, reporting and depositing is carried out based on Director General Regulation Number Per - 24 / PJ / 2021 amending Director General Regulation Number Per - 23 / PJ / 2020.

PT Prima Indonesia Logistics withholds Income Tax Article 23 at 2% of the tax base, namely gross income minus value added tax (VAT). There are several transactions for logistics activities including vehicle rental, freight forwarding, logistics services for delivering goods by rail and port services.

Regarding the implementation of withholding income tax article 23, based on the results of interviews with PT Prima Indonesia Logistics, every time making payments for the use of services that are determined to be subject to income tax article 23, the company first calculates and records transactions related to income tax article 23 in accordance with the Minister of Finance Regulation of the Republic of Indonesia No. 141 / PMK.03 / 2015. One of the calculations of ITA 23 transactions is that on September 12, 2022, PT Prima Indonesia Logistics used freight forwarding services from PT Kuala Jaya Samudera for transportation services. After the goods are sent to their destination, PT. Kuala Jaya Samudera provides an invoice or invoice at the destination, which later from the invoice, the value of the entire nominal bill is subject to Income Tax 23 or can be based on the nominal contract value in the Work Order (SPK) in accordance with the tax basis of the Tax Invoice subject to Income Tax 23 which is a tax object related to other services. It is known that in the service fee there is Value-Added Tax (VAT). PT Prima Indonesia Logistics paid transportation services to PT Kuala Jaya Samudera amounting to Rp 6,660,000,-, (including Value-Added Tax (VAT)) then the calculation of income tax article 23 is:

Value of contract	= Rp6.660.000,-
Tax basis	= Rp6.660.000 x 100/111
	= Rp6.000.000
Value-Added Tax (VAT)	= 2% x Rp 6.000.000,-
	= Rp. 120.000

So, PT Prima Indonesia Logistics is entitled to deduct PPh 23 of Rp 120,000 for the use of freight forwarding



services from PT Kuala Jaya Samudera and then recorded as follows:

- D : Service expense Rp 6.000.000,-
- D : Value-Added Tax (VAT) Rp 660.000,-
- K : Income Tax 23 Payable Rp 120.000,-
- K : Cash Rp 6.540.000,-

Based on the calculation of Income Tax Article 23 above, PT Prima Indonesia Logistics has calculated Income Tax Article 23 in accordance with Law Number 36 of 2008 article 23 and Minister of Finance Regulation Republic of Indonesia No. 141 / PMK.03 / 2015 which is 2% of the tax base (gross income that has been issued value added tax included) for other services related to logistics activities that are classified as objects of Income Tax Article 23. /Based on interviews and proof of withholding income tax article 23, it is known that PT Prima Indonesia Logistics has implemented Director General Regulation Number PER -23 / PJ / 2020 and Director General Regulation Number Per - 24 / PJ / 2021 by using proof of withholding income tax period unification. This can be seen in table 1 of the recapitulation of the tax base and tax payable from the object of income tax article 23 for the tax period July to December 2022 from the logistics service activities of PT Prima Indonesia Logistics as follows:

Table 1. Recapitulation of Income Tax Article 23 July to December 2022 PT.Prima Indonesia Logistics

Period	Tax Basis	Rates	Income Tax Payable
July	Rp 1.708.220.700	2%	Rp34.164.414
August	Rp 1.785.507.150	2%	Rp35.710.143
September	Rp 1.913.191.250	2%	Rp38.263.825
October	Rp 3.231.532.650	2%	Rp64.630.653
November	Rp 1.163.421.250	2%	Rp23.268.425
December	Rp 2.644.479.900	2%	Rp52.889.598
Total	Rp12.446.352.900		Rp248.927.058

Source: PT Prima Indonesia Logistics 2023

As an income tax withholder, PT Prima Indonesia Logistics has an obligation to record transactions from the use of services that are classified as income tax article 23 tax objects in order to facilitate the company in preparing financial and tax reports. The company records based on the transaction value and tax calculation. The following is a journal for the recap of the transaction object of Income Tax Article 23 for the period July to December 2022.

Table 2. Journal of Income Tax article 23 on Service Expense At July 2022 s.d December 2022

Date	Account Name	Debit (Rp)	Kredit (Rp)
31/07/2022	Service expense	Rp 1.708.220.700	
	Value-Added Tax (VAT)	Rp 187.904.277	
	Income Tax 23 Payable		Rp 34.164.414
	Cash		Rp 1.861.960.563
31/08/2022	Service expense	Rp 1.785.507.150	
	Value-Added Tax (VAT)	Rp 196.405.787	
	Income Tax 23 Payable		Rp 35.710.143
	Cash		Rp 1.946.202.794
31/09/2022	Service expense	Rp 1.913.191.250	
	Value-Added Tax (VAT)	Rp 210.451.038	
	Income Tax 23 Payable		Rp 38.263.825
	Cash		Rp 2.085.378.463
31/10/2022	Service expense	Rp 3.231.532.650	
	Value-Added Tax (VAT)	Rp 355.468.592	
	Income Tax 23 Payable		Rp 64.630.653
	Cash		Rp 3.522.370.589
31/11/2022	Service expense	Rp 1.163.421.250	
	Value-Added Tax (VAT)	Rp 127.976.338	
	Income Tax 23 Payable		Rp 23.268.425
	Cash		Rp 1.268.129.163
31/12/2022	Service expense	Rp 2.644.479.900	
	Value-Added Tax (VAT)	Rp 290.892.789	
	Income Tax 23 Payable		Rp 52.889.598
	Cash		Rp 2.882.483.091

Source: PT Prima Indonesia Logistics 2023

After the tax period ends, PT Prima Indonesia Logistics deposits the tax that has been withheld to the state treasury. The data on the deposit of income tax article 23 of PT Prima Indonesia Logistics can be seen in the following table 3:

Table 3. Income Tax Article 23 Payment PT Prima Indonesia Logistics July s.d December 2022

No	Period	Income Tax Payable	Payment Date	Total Payment	Payment Limit	Explanation
1	July	Rp34.164.414	07-Aug-22	Rp 34.164.414	10-Aug-22	Right on Time
2	August	Rp35.710.143	12-Sep-22	Rp 35.710.143	10-Sep-22	Late
3	September	Rp38.263.825	10-Oct-22	Rp 38.263.825	10-Oct-22	Right on Time
4	October	Rp64.573.200	10-Nov-22	Rp 64.630.653	10-Nov-22	Right on Time
5	November	Rp23.268.425	12-Dec-22	Rp 23.268.425	10-Dec-22	Late
6	December	Rp52.889.598	10-Jan-23	Rp 52.889.598	10-Jan-23	Right on Time

Source: PT Prima Indonesia Logistik 2023

Based on table 3, it can be seen that PT Prima Indonesia Logistics deposited Income Tax Article 23 withheld for the periods July, September, October and December 2022 on time according to Director General Regulation Number PER- 24 / PJ / 2021 article 8, which is no later than 10 days after the tax period ends. However, the payment of Income Tax Article 23 for the August and November 2022 periods is late because the due date for payment coincides with a holiday, namely Saturday or national holiday, so that the tax payment can be made on the next business day. In the October tax period, the amount of Income Tax Article 23 payable is different from the amount of Income Tax Article 23 deposited, with a difference of Rp 57. 453, - due to employee errors in calculating income tax article 23. So that the amount of tax deposited is greater than the tax payable, which results in overpayment.



After depositing income tax article 23 on logistics services for the next period, PT Prima Indonesia Logistics reports income tax article 23 for the period July to December 2022 which can be seen from the following table:

Table 4. Reporting of Income Tax Article 23 PT Prima Indonesia Logistics July s.d December 2022

No	Periode	Income Tax Payable	Reporting Date	Total Income Tax 23 Reported	Reporting Limit	Explanation
1	July	Rp34.164.414	18-Aug-22	Rp 34.164.414	20-Aug-22	Right on Time
2	August	Rp35.710.143	16-Sep-22	Rp 35.710.143	20-Sep-22	Right on Time
3	September	Rp38.263.825	17-Oct-22	Rp 38.263.825	20-Oct-22	Right on Time
4	October	Rp64.573.200	28-Nov-22	Rp 64.630.653	20-Nov-22	Correction-1
5	November	Rp23.268.425	19-Dec-22	Rp 23.268.425	20-Dec-22	Right on Time
6	December	Rp52.889.598	19-Jan-23	Rp 52.889.598	20-Jan-23	Right on Time

Source: PT Prima Indonesia Logistics 2023

Based on table 4, it can be seen that PT Prima Indonesia Logistics reported Income Tax Article 23 for the period July to December 2022 on time according to Director General Regulation Number PER- 24 / PJ / 2021 article 8, which is no later than 20 days after the tax period ends using a unified periodic tax return. However, for the October 2022 tax period, PT Prima Indonesia Logistics reported on November 28, 2022, including the late category because the company corrected the October periodic tax return due to errors in tax calculations which resulted in a greater amount of tax reported compared to the amount of tax payable.

IV. KESIMPULAN

Based on the results of the research, it can be concluded that PT Prima Indonesia Logistics has implemented the calculation of Income Tax Article 23 in accordance with Law Number 36 of 2008 article 23 and Minister of Finance Regulation Republic of Indonesia No. 141 / PMK.03 / 2015 for logistics services. PT Prima Indonesia Logistics has implemented the withholding, depositing and reporting of ITA 23 in accordance with Director General Regulation Number Per - 24 / PJ / 2021 amending Director General of Taxes Regulation Number Per - 23 / PJ / 2020, it's just that there was an error in the calculation of ITA 23 for the October 2022 tax period which resulted in an overpayment and required one periodic tax return for October 2022, causing one delay in the reporting process. In addition, the deposit of Income Tax Article 23 was delayed for the August and November 2022 periods because the due date for payment coincided with a holiday, namely Saturday or national holiday, so that the tax payment could be made on the next working day.

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