

Implementation of *e-Bupot Unifikasi* for income tax article 23 at xyz apartment management agency

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ABSTRACT

XYZ Apartment Management Agency, a non-profit organization, relies on collecting Management Fees from Resident Association members to fund the management and maintenance of Strata Title buildings. In the process of managing these properties, the agency avails various services, necessitating the deduction of Income Tax Article 23. This study aims to examine the procedures involved in calculating, paying, and reporting Income Tax Article 23 and the implementation of the *e-Bupot Unifikasi* system at XYZ Apartment Management Agency. Data collected covers the period from April 2022 to April 2023. A descriptive qualitative analysis method was employed, involving data collection from XYZ Apartment Management Agency, followed by an assessment of compliance with relevant tax regulations. This method was chosen because this research wants to describe the conditions that would be observed in the field more specifically, transparently and in depth. The study reveals that the current process of calculating, paying, and reporting Income Tax Article 23, using the *e-Bupot Unifikasi* system at XYZ Apartment Management Agency, does not align with the prevailing tax regulations. This non-compliance impacts in the imposition of administrative sanctions in the form of interest and fines on the XYZ Apartment Management Agency.

Keywords: income tax article 23, calculation, payment, reporting, *e-Bupot*

1. Introduction

Research Background

Economic growth is the process of transforming a country's economic conditions on an ongoing basis towards significant improvements within a certain period [1]. Taxes are contributions paid by the people who do not receive direct reciprocation to finance state expenditure [2]. Taxes are one of the efforts made by the government to increase the country's economic growth. Taxes have an important role in state revenue and have a large role in economic development carried out by the government. Taxes can be said to be a factor that influences the wheels of government because of the large role tax revenues play in state revenues and economic development [3]. Therefore, the government often reminds us of the importance of active contribution from the entire community in paying taxes so that Indonesia's economic growth and development goals run smoothly.

In this modern digital era, various advances in internet information technology have had a beneficial influence on Indonesian society. The increasingly rapid development of information and communication technology has brought significant changes to various sectors of life, including the government sector. One form of implementing information technology in the government sector is implementing an electronic-based public service system (e-government) [4]. In this digital era, advances in information technology have benefits that are not only utilized by the public, but also by the Directorate General of Taxes (*DJP*) to improve tax services. *DJP* continues to innovate with new ideas to make it easier for taxpayers to fulfill their tax obligations [5].

The Directorate General of Taxes is presenting a new system in taxation by launching a new application called *e-Bupot Unifikasi* which will be implemented nationally starting in 2022. This refers to the Regulation of the Director General of Taxes Number PER-24/PJ/2021 which contains the form and procedure for making evidence unification withholding/collection as well as the form, contents, procedures for filling out and submitting periodic unification income tax returns [6]. The Unification *e-Bupot Unifikasi* can deduct and collect various types of Income Tax, not only Income Tax Article 23 and Article 26. It is feared that the various types of Periodic Income Tax Returns that must be reported by taxpayers may cause difficulties because each SPT has a different format and procedure for filling it out. The benefits of *e-Bupot Unifikasi* for the economy include increased efficiency and transparency in tax administration, which can reduce bureaucracy, enhance tax revenue collection, and enable the government to allocate resources more effectively. Apart from that, this application is also considered to save time because taxpayers who make deductions do not need to come directly to the Tax Service Office (KPP), especially in the current era of the Covid-19 pandemic, so it can reduce the chain of spread of Covid-19 [7]. Thus, it is hoped that *e-Bupot Unifikasi* can be a solution and solution to provide convenience for taxpayers who want to fulfill their tax obligations.

As a compliant taxpayer, the XYZ Apartment Management Agency carries out its responsibilities for tax obligations in accordance with applicable tax regulations. They have the responsibility to calculate, deposit and report income tax in accordance with applicable tax regulations, especially by referring to Article 23 of the Income Tax Law which regulates payment of tax on services. Apart from that, the XYZ Apartment Management Agency must also comply with other tax obligations, such as having a Taxpayer Identification Number (NPWP) by registering at the tax office. Carrying out all of these tax obligations is important so that the XYZ Apartment Management Agency meets the requirements as a compliant taxpayer in accordance with applicable regulations. The difference between this research and the previous one is the difference in the application used. Before the *e-Bupot Unifikasi* was launched, the application used was *e-Bupot 23/26* which could only deduct and collect Income Tax Articles 23 and 26. Therefore, the author wants to know whether the innovation in this new application has a positive impact on its implementation and whether it affects the tax compliance of the XYZ Apartment Management Agency.

Problem Formulation

e-Bupot Unifikasi is a digital withholding proof application created by government agencies to replace *e-Bupot* Income Tax Article 23/26. The *e-Bupot Unifikasi* can withhold and collect various types of Income Tax, namely Income Tax Article 4 paragraph (2), Income Tax Article 15, Income Tax Article 22, Income Tax Article 23, and Income Tax Article 26. Thus, the *e-Bupot Unifikasi* is considered to make managing tax reporting easier. As a corporate entity that uses services, the XYZ Apartment Management Agency is included in the category of companies that are required to use *e-Bupot Unifikasi* in the tax reporting process.

Based on the tax regulations in force in Indonesia, every Taxpayer should be obedient in fulfilling their tax obligations, in this case for example by participating in implementing the new rules imposed by the Directorate General of Taxes. Taxpayer compliance in fulfilling their obligations has a very important role in improving community welfare through various sources of tax revenue. A high level of compliance will have a positive impact on increasing government revenue [8].

Since it took full effect in April 2022, DJP received many complaints regarding the *e-Bupot Unifikasi*. Most taxpayers ask when they experience problems in using the *e-Bupot Unifikasi* application, such as a server error when inputting proof of deduction or validation failure [9]. With the role of technology in increasing tax compliance, it raises curiosity to analyze the implementation of *e-Bupot Unifikasi* in preparing and reporting Periodic Income Tax Returns Article 23 and analyzing tax compliance at the XYZ Apartment Management Agency. During the use of the *e-Bupot Unifikasi*, the XYZ Apartment Management Agency

experienced several obstacles, so the author also wants to analyze the obstacles and effectiveness of using the *e-Bupot Unifikasi* at the XYZ Apartment Management Agency.

Research Purposes

Based on the background and research problem formulation previously explained, the aim of this research is to analyze the process of calculating, depositing and reporting Income Tax Article 23, as well as analyzing the application of *e-Bupot Unifikasi* in preparing and reporting Periodic Income Tax Article 23 at the XYZ Apartment Management Agency. The compliance of the XYZ Apartment Management Agency in fulfilling tax obligations is also to be analyzed by the author.

2. Method

Type of Research

This type of research is descriptive qualitative. Descriptive research method is a research approach that aims to describe research results. The focus of descriptive research is to provide an overview, explanation and validation of the phenomenon being studied [10]. In this research, the author will describe and describe in detail the data related to the calculation, deposit and reporting of Income Tax Article 23 at the XYZ Apartment Management Agency. The author also describes primary data and secondary data to provide a clear picture of the implementation of the Unification *e-Bupot* for calculating, depositing and reporting Income Tax Article 23 at the XYZ Apartment Management Agency.

Object and Subject of Research

The object of this research is the implementation of *e-Bupot Unifikasi* in fulfilling taxation related to calculating, depositing and reporting Income Tax Article 23 at the XYZ Apartment Management Agency, while the subject of this research is the XYZ Apartment Management Agency which is a corporate taxpayer subject to Income Tax Article 23.

Types and Sources of Research Data

The data sources used in this research are primary data and secondary data. Primary data is in the form of interviews with the XYZ Apartment Management Agency. Interviews with XYZ Apartment Management Agency tax staff were conducted 4 times within a period of 1.5 months. Meanwhile, secondary data includes sources such as books, journals, laws and regulations, and relevant articles found via the internet. Apart from that, secondary data also includes calculation data for Income Tax Article 23 and attachments to Periodic Income Tax Article 23 from the XYZ Apartment Management Agency which were used in preparing this research.

Research Data Collection Method

In this research, the data collection methods used were interviews and documentation. In this research, the author conducted a structured interview where the author prepared a series of questions to be asked to the tax staff at the XYZ Apartment Management Agency. In this interview, the author wants to explore more about how to use *e-Bupot Unifikasi*, the obstacles when using this application, and the impact of using this application on tax compliance. The author also uses documentation as a form of instrument to collect data related to the implementation of *e-Bupot Unifikasi* in calculating, depositing and reporting Income Tax Article 23 at the XYZ Apartment Management Agency.

Data Analysis Method

The author carried out data analysis by means of data reduction, data presentation, and drawing conclusions. Data reduction involves actions to reduce the amount of existing data by summarizing, selecting what is important, focusing on relevant aspects, finding themes and patterns, and eliminating what is not relevant. In data reduction, the author will summarize the information collected in the form of interviews and documentation conducted with tax staff at the XYZ Apartment Management Agency. Meanwhile, the presentation of data in this research is presented in the form of narratives, charts and tables based on data obtained from sources. The final step is to draw or verify conclusions. In this section, the researcher reveals the findings

based on the data that has been collected. The purpose of this activity is to interpret data by finding relationships, conformity, or discrepancies between the data elements. Data and information from the XYZ Apartment Management Agency that has been reduced and presented will be concluded according to the research objectives and problems, so that the results of the research can be seen [11].

3. Results and Discussion

General Description of the XYZ Apartment Management Agency

XYZ Apartment is a building consisting of a mall and a residential flat which has been operational or started to be occupied since 2006. XYZ Apartment consists of a mall and a residence which is 36 floors high. The mall is on the podium floor, namely floors 1 to 5, while the residential house consists of 31 floors, namely floors 6 to 36. This residential house is separated into 2 (two) towers, namely tower A which consists of 425 residential housing units and tower B which consists of 424 residential housing units. This residential house itself is Strata Title or each residential house unit is owned by someone.

The operational management of XYZ Apartments is divided into 2 management bodies. The mall is still managed by the developer (XYZ Mall Management Agency), namely PT Centra Lingga Perkasa and for residential house operations (residence) it is managed by the XYZ Apartment Management Agency which was formed by the XYZ Apartment Residents' Association (PPRS). To finance the operations of the XYZ Apartment Management Agency, the funds obtained come from Maintenance Fee or Service Charge and Sinking Fund from each residential housing unit area; Rental of BTS (Base Transceiver Station) premises for cellular operators; Parker vehicle; Rental of videotron space, especially in lifts and lift lobbies and the main lobby; Difference in payments for electricity to PLN and water to PAM Jaya, and Other Income.

The size of the area for residential houses (towers A and B), which is the basis for payment of Maintenance Fee and Sinking Fund by each unit owner, is approximately 82,655 m². The amount of the Maintenance Fee is IDR 21,500/m² for residential housing units, while the amount of the Sinking Fund is 10% of the Maintenance Fee amount or IDR 2,500/m². So the total Maintenance Fee and Sinking Fund that must be paid by each owner of a residential housing unit, whether occupied or empty, is IDR 24,000/m².

Analysis of the Calculation of Income Tax Article 23 at the XYZ Apartment Management Agency

Table 1 shows the calculation of Income Tax Article 23 at the Apartment Management Agency starts from April 2022 to April 2023, in accordance with the provisions of the applicable laws, namely Article 23 in Law Number 7 of 2021 concerning Harmonization of Tax Regulations. As can be seen in Table 1, because almost all transactions carried out by the XYZ Apartment Management Agency are services, the rate charged for Income Tax Article 23 is 2% (two percent). For example, based on the calculation data for Income Tax Article 23 for April 2023, transactions that are the object of deduction for Income Tax Article 23 are maintenance/repair services, consultant services, maintenance services and security services.

Table 1. Tax Calculation Data of XYZ Apartment Management Agency

Month	Gross Income	Rate	Income Tax Article 23 Withheld
1	2	3	4 = 2 x 3
April 2022	Rp160.631.235	2%	Rp3.212.625
May 2022	Rp92.884.713	2%	Rp1.857.694
June 2022	Rp121.342.900	2%	Rp2.426.858
July 2022	Rp235.021.825	2%	Rp4.700.437
August 2022	Rp243.349.850	2%	Rp4.866.997

Month	Gross Income	Rate	Income Tax Article 23 Withheld
September 2022	Rp141.041.200	2%	Rp2.820.824
October 2022	Rp72.079.479	2%	Rp1.441.590
November 2022	Rp297.381.906	2%	Rp5.947.638
December 2022	Rp215.057.402	2%	Rp4.301.148
January 2023	Rp914.020.141	2%	Rp18.280.403
February 2023	Rp170.885.669	2%	Rp3.417.713
March 2023	Rp196.024.169	2%	Rp3.920.483
April 2023	Rp142.367.905	2%	Rp2.847.358

Source: Processed secondary data, 2023

Analysis of the Payment of Income Tax Article 23 to the XYZ Apartment Management Agency

As can be seen in [Table 2](#), the payment of Income Tax Article 23 to the XYZ Apartment Management Agency starting from April 2022 to April 2023, there are still things that are not in accordance with Law Number 28 of 2007 concerning General Provisions and Tax Procedures. This is because there are several tax periods that are paid or deposited late. Based on the results of the author's interview with the tax staff of the XYZ Apartment Management Agency, it was stated that the late payment or remittance of the tax was caused by the long wait for the signature of approval for the issuance of vouchers for tax payments. Late payment of this tax causes the XYZ Apartment Management Agency to be subject to administrative sanctions in the form of interest of 2% (two percent) of the total tax owed per month calculated from the payment due date until the payment date. These fines or administrative sanctions will later be accumulated in the Tax Bill (*STP*) which will be sent at the end of the year.

Before making a deposit for Income Tax Article 23, the XYZ Apartment Management Agency must first record the Withholding Proof on the *e-Bupot Unifikasi* application. The steps to create proof of deduction are (1) Tax staff log in to the DJP Online account by entering *NPWP* and Password; (2) After successfully logging in, select the Report menu, then Pre Reporting, then Unification *e-Bupot*; (3) Select the Income Tax menu, then select Income Tax Articles 4 (2), 15, 22, 23 and then Record *Bukti Potong* Articles 4 (2), 15, 22, 23; (4) Enter the identity of the taxpayer being withheld/collected (tax year, tax period, *NPWP* number, and name); (5) Fill in the tax object code, gross income amount, rate, and amount of Income Tax withheld/collected; (6) After that, in the Basic Withholding Documents section, click Add then fill in the document name, document number and transaction date; (7) Next, the Tax Withholder's Identity is in the signing section as selecting the Management option, and (8) Finally click Save.

After completing the proof of deduction, the XYZ Apartment Management Agency then carries out the posting process. This posting process aims to send all income tax withholding proof data that has been prepared to be included in the draft Periodic *SPT*. Following are the steps for the posting process: (1) In the *e-Bupot Unifikasi*, select the Income Tax menu then click the Posting section; (2) Fill in the period according to the tax period you want to post; and (3) Click Check and OK.

After making the deduction proof and carrying out the posting process, the XYZ Apartment Management Agency will then deposit Income Tax Article 23. The process for depositing Income Tax Article 23 at the XYZ Apartment Management Agency using the *e-Bupot Unifikasi* is as follows: (1) Tax staff will create an electronic billing code via the *e-Bupot Unifikasi* (2) In the *e-Bupot Unifikasi*, select the Past *SPT* menu, Recording Proof of Deposit; (3) Then fill in the tax year and tax period according to what you want to deposit and create a billing code; (4) Next, the system will display a List of Withholding Bills for Unification Income Tax Withholding Proof; (5) Check carefully whether the amount of Income Tax

withheld, type of tax, and deposit type code displayed are accurate and in accordance with the calculation of Income Tax Article 23 that has been made previously. If all the information is correct, please select the "generate billing code" icon; (6) Finally, print the billing code for subsequent deposit by financial staff via the bank.

Tabel 2. Tax Payment Data of XYZ Apartment Management Agency

Month	Reported Income Tax Article 23	Date Report	Reporting Status
a	b	c	d
April 2022	Rp3.212.625	18 May 2022	Late
May 2022	Rp1.857.694	08 June 2022	Not Late
June 2022	Rp2.426.858	12 July 2022	Not Late
July 2022	Rp4.700.437	09 August 2022	Not Late
August 2022	Rp4.866.997	23 September 2022	Late
September 2022	Rp2.820.824	02 November 2022	Late
October 2022	Rp1.441.590	09 November 2022	Not Late
November 2022	Rp5.947.638	12 December 2022	Not Late
December 2022	Rp4.301.148	13 January 2023	Not Late
January 2023	Rp18.280.403	21 February 2023	Late
February 2023	Rp3.417.713	20 March 2023	Late
March 2023	Rp3.920.483	13 April 2023	Not Late
April 2023	Rp2.847.358	11 May 2023	Not Late

Source: Processed secondary data, 2023

Analysis of the Reporting of Income Tax Article 23 at the XYZ Apartment Management Agency

For reporting Income Tax Article 23 to the XYZ Apartment Management Agency starting from April 2022 to April 2023, there are still things that are not in accordance with Law Number 28 of 2007 concerning General Provisions and Tax Procedures. As can be seen in [Table 3](#), there are several tax periods that are reported beyond the specified time limit, namely a maximum of 20 (twenty) days after the tax period ends. This late tax reporting resulted in the XYZ Apartment Management Agency being subject to administrative sanctions in the form of a fine of IDR 100,000, this refers to Article 7 paragraph (1) of Law Number 28 of 2007. This fine or administrative sanction will later be cumulative in the Tax Bill (*STP*) issued will be delivered at the end of the year.

The process for reporting Income Article 23 to the XYZ Apartment Management Agency using the *e-Bupot Unifikasi* is as follows: (1) Tax staff will receive proof of payment in the form of Proof of State Revenue (*BPN*) which contains the State Revenue Receipt Number (*NTPN*); (2) Then the tax staff will input the proof of payment into the *e-Bupot Unifikasi*; (3) Select the Periodic *SPT* menu, then click Recording Proof of Deposit; (4) Then fill in the tax year and tax period; (5) In the Deposit Proof List section, click Add, then fill in the required data such as type of deposit proof, *NPWP*, *NTPN*, and tax year. If the *NTPN* is correct then the next data will automatically come out; (6) Return to the Periodic *SPT* menu, then click Preparation of Periodic Unification Income Tax *SPT*; (7) Then fill in the tax year and tax period; (8) Click the Complete *SPT* icon, then complete the *SPT* before sending it by checking whether the proof of deposit entered has been recorded in the *SPT*; (9) Select the *SPT* signer and click save; (10) If it is complete, then send the *SPT* by attaching the electronic certificate and

passphrase; (11) Lastly, print the Master Tax Return, Electronic Receipt (*BPE*), and *Bukti Potong* as document archives.

Tabel 3. Tax Reporting Data of XYZ Apartment Management Agency

Month	Reported Income Tax Article 23	Date Report	Reporting Status
a	b	c	d
April 2022	Rp3.212.625	02 June 2022	Late
May 2022	Rp1.857.694	09 July 2022	Not Late
June 2022	Rp2.426.858	15 July 2022	Not Late
July 2022	Rp4.700.437	09 August 2022	Late
August 2022	Rp4.866.997	27 September 2022	Late
September 2022	Rp2.820.824	02 November 2022	Late
October 2022	Rp1.441.590	09 November 2022	Not Late
November 2022	Rp5.947.638	15 January 2023	Late
December 2022	Rp4.301.148	15 January 2023	Late
January 2023	Rp18.280.403	22 February 2023	Late
February 2023	Rp3.417.713	20 March 2023	Not Late
March 2023	Rp3.920.483	15 April 2023	Not Late
April 2023	Rp2.847.358	11 May 2023	Not Late

Source: Processed secondary data, 2023

Analysis of the Implementation of Unification *E-Bupot* at the XYZ Apartment Management Agency

Based on the results of interviews with tax staff at the XYZ Apartment Management Agency, withholding of Income Tax Article 23 from April 2022 to April 2023 has been carried out using the *e-Bupot Unifikasi* application. Starting from creating withholding receipts, billing codes for tax deposits, creating Master Tax Returns, as well as reporting Periodic Income Tax Returns. This is adjusted to the Director General of Taxes Regulation Number PER-24/PJ/2021. The tax staff of the XYZ Apartment Management Agency stated that before the *e-Bupot Unifikasi* was implemented, there was virtual counseling from the DJP for approximately 3 months. This counseling was carried out virtually due to the Covid-19 pandemic in 2022. In this counseling, Taxpayers were shown directly step by step in using the *e-Bupot Unifikasi* via the Zoom application, so that Taxpayers found it easy and quickly understood how to use it.

When crafting *Bukti Potong* through the *e-Bupot Unifikasi*, it is essential to meticulously consider various factors. These factors encompass identifying the relevant party subject to deduction, determining the identity of the income tax withholder or collector, ascertaining the documents serving as the foundation for income tax withholding or collection, and recording the income tax that has been withheld. Apart from that, what you need to pay attention to when using the *e-Bupot Unifikasi* in the submission of Periodic Income Tax Returns is the electronic certificate and passphrase. This electronic certificate is one of the requirements needed by every Taxpayer who wants to use the *e-Bupot Unifikasi* application. Based on the results of interviews and documentation conducted by the author, it was also found that there were problems during the use of the *e-Bupot Unifikasi* application, such as a server error when the deposit and reporting date was approaching so that sometimes the tax staff of the XYZ Apartment Management Agency had to take their work home and input it at night so that smoother

connection. This server disruption was due to the large number of users accessing the application near the payment and reporting dates. Apart from the unstable server problem, the problem experienced when inputting tax deposits and reporting is the difference in the amount of tax deducted when inputted in the *e-Bupot Unifikasi* application and that which has been recapitulated by the accounting department. The cause of this difference in numbers is not yet known because it is automatic in the application. Even when the author attended the A&B tax brevet training, one of the instructors who worked at the Tax Service Office (*KPP*) didn't know why there could be differences in amounts when inputting.

The *e-Bupot Unifikasi* application has a positive impact on Taxpayers. According to Mr. Ismail from the XYZ Apartment Management Agency, this application is faster, easier and reduces paper costs. Previously, companies used up a lot of paper every month for tax time. So that the use of *e-Bupot Unifikasi* is more effective and efficient. Apart from that, taxpayers do not need to print proof of withholding because they can send it directly via e-mail on the application.

Analysis of Taxpayer Compliance with Tax Regulations

To find out how compliant taxpayers are in fulfilling their tax obligations, an analysis was carried out using Norman D. Nowak's compliance theory which revealed that taxpayers can be said to be compliant if they fulfill the following requirements:

- 1) Taxpayers understand or try to understand the applicable tax provisions
Based on the results of interviews conducted by the author with Mr. Ismail as tax staff at the XYZ Apartment Management Agency, it is known that the interviewee has sufficient understanding of the applicable tax regulations regarding Income Tax Article 23. This is proven by Mr. Ismail's ability to explain the applicable regulations regarding Income Tax Article 23 and the ability to use the *e-Bupot Unifikasi* application properly
- 2) Fill out the tax form accurately and correctly
Based on the results of the interview and documentation provided by the source, it can be seen that Mr. Ismail has filled out the tax form correctly and accurately. This can be proven when Mr. Ismail demonstrated the procedure for using the *e-Bupot Unifikasi* application to the author. He said filling in data must be done carefully and in accordance with what has been recapitulated.
- 3) Calculate the tax with the correct amount
The results of the interview with Mr. Ismail as tax staff at the XYZ Apartment Management Agency show that he already understands how to calculate Income Tax Article 23 along with the rates charged. Apart from that, he also understands the calculations and rates for Income Tax other than Income Tax Article 23. Mr. Ismail said that the calculation of Income Tax Article 23 for services is easy and understandable. Then, with the *e-Bupot Unifikasi* application provided by the DJP for calculating, depositing and reporting taxes, it makes it easier for taxpayers to calculate the tax owed.
- 4) Pay taxes on time
As can be seen from the deposit data provided by the tax staff at the XYZ Apartment Management Agency, there were 5 (five) months of tax payments that were late. This shows that the Management Agency for Apartment

Apart from testing compliance using the compliance theory presented by [12]. The author also analyzes taxpayer compliance as stated in Minister of Finance Regulation Number 192/PMK.03/2007 concerning Procedures for Determining Taxpayers with Certain Criteria in the Context of Refunding Preliminary Tax Overpayment [13], these conditions include:

- 1) Be punctual in submitting the Notification Letter
It is known from the reporting data provided by the tax staff at the XYZ Apartment Management Agency, that there were 7 (seven) months of tax periods starting from April 2022 to April 2023 which were reported late. Mr. Ismail as the resource person said that late tax payments also affect late reporting of Periodic Income Tax Returns. Due to the delay in reporting this tax, the XYZ Apartment Management Agency was subject to

sanctions in the form of a fine of IDR 100,000, this refers to Article 7 paragraph (1) of Law Number 28 of 2007.

- 2) Have no tax arrears for all types of taxes, except for tax arrears that have received permission to pay in installments or postpone tax payments
From the results of interviews that have been conducted, it is known that the XYZ Apartment Management Agency has tax arrears as a result of delays in paying and reporting its taxes. Mr. Ismail said that at the end of the year the tax authorities will send a Tax Bill (*STP*) containing accumulated fines and administrative sanctions in the form of late payment interest and late reporting to the XYZ Apartment Management Agency.
- 3) Financial Reports that have been audited for three (three) consecutive years with an unqualified opinion by a Public Accountant or government financial supervisory agency
In this case, Mr. Ismail as the source said that at the end of every year the XYZ Apartment Management Agency always sends financial reports and supporting documents to the Public Accountant for inspection. These supporting documents also include tax calculation recapitulation data, deposit data in the form of income tax withholding receipts and State Revenue Proofs (*BPN*), as well as reporting data in the form of Electronic Receipts (*BPE*) and Periodic Income Tax Returns.
- 4) Never been convicted of committing a crime in the field of taxation based on a court decision that has permanent legal force within the last 5 (five) years
In this case, the XYZ Apartment Management Agency was indeed subject to administrative sanctions in the form of interest and fines for being late in paying and remitting the tax, but did not result in a criminal offense. So that the XYZ Apartment Management Agency has never been subject to criminal acts regarding taxation in the last five years.

4. Conclusion

Based on the research findings concerning the computation, deposition, and reporting of Income Tax Article 23, as well as the implementation of the *e-Bupot Unifikasi* system and taxpayer compliance under the guidance of Mr. Ismail, who serves as the tax staff at the XYZ Apartment Management Agency, several key conclusions emerge. First, the computation of Income Tax Article 23 at the XYZ Apartment Management Agency aligns with the relevant tax regulations, particularly Article 23, paragraph 1 of Law Number 7 of 2021 regarding Tax Regulation Harmonization. Nonetheless, there were notable delays in the payment of Income Tax Article 23, which did not meet the stipulated requirements of Article 9, paragraph (1) in Law Number 28 of 2007. Furthermore, there were instances of reports on Income Tax Article 23 submitted beyond the prescribed deadlines and failing to comply with the provisions outlined in Article 3, paragraph (3) of Law Number 28 of 2007. However, the process of depositing and reporting Income Tax Article 23 has been successfully conducted through the *e-Bupot Unifikasi* application.

Secondly, the XYZ Apartment Management Agency has diligently adhered to tax regulations by implementing the *e-Bupot Unifikasi* application, specifically in accordance with the Regulation of the Director General of Taxes, Number PER-24/PJ/2021. This comprehensive adoption of the *e-Bupot Unifikasi* system underscores the agency's commitment to fulfilling its tax obligations. Thirdly, an analysis based on the compliance criteria outlined by Norman D. Nowak and the Minister of Finance Regulation, Number 192/PMK.03/2007, indicates that the XYZ Apartment Management Agency falls short of meeting one of the requirements for being considered a compliant taxpayer. This deficiency relates to punctual tax payment and timely submission of tax returns. However, the agency does exhibit adherence to formal and substantive compliance criteria as a taxpayer. The agency's understanding of relevant tax regulations, accurate and precise form completion, accurate tax calculations, and a lack of involvement in tax-related offenses collectively contribute to its formal and substantive compliance.

In light of these findings, it is advisable that tax staff at the XYZ Apartment Management Agency take measures such as maintaining proof of deductions, generating electronic billing codes, and submitting Periodic Income Tax Returns Article 23 ahead of schedule. This proactive approach aims to mitigate potential issues like errors on the DJP Online website or server failures within the *e-Bupot Unifikasi* application. Additionally, financial staff should expedite the creation of payment vouchers, ensuring that any delays associated with obtaining signatures from the accounts payable party do not result in exceeding the payment and tax reporting deadlines. This strategy will help prevent tax staff from falling behind in their tax payments and reporting. Furthermore, it is recommended that future researchers stay abreast of and actively update themselves with the latest information pertaining to tax regulations and developments, drawing from a variety of sources including news outlets and social media. This practice serves to enhance the reliability and credibility of research data references.

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