



Mechanism of Input Tax Calculation on Medical Service at PT BEC

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Abstract: PT BEC is a taxable entrepreneur engaged in eye health. Every month PT BEC credits all Input Taxes with Output Tax. This cannot be made because there are elements of Input Tax that cannot be credited, so it is necessary to calculate Input Tax by referring to the Regulation of the Minister of Finance Number 135/PMK.11/2014 to know for sure the amount of Input Tax that can be credited. The main purpose of this research is to find out the calculation of the creditable Input Tax which is more efficient to be carried out by PT BEC in terms of the amount of expenditure used by PT BEC to pay the VAT owed, by calculating the Creditable Input Tax every month and only once at the end of the year. This research is a qualitative research with a case study approach. The analysis technique in this research is descriptive qualitative analysis using secondary data and data collection is done through unstructured interviews, documentation, and observation. The results showed that the calculation of the creditable Input Tax which was carried out only once at the end of the year was more effective for PT BEC because there was a savings of Rp1.458.490.

Keywords: *Hospital Service, Input Tax, PMK 135/PMK.11/2014, Value Added Tax*

1. Introduction

Value Added Tax is a type of indirect tax imposed on taxpayers who have been confirmed as Taxable Entrepreneurs or PKP at the time of buying and selling of taxable goods and services. VAT consists of two elements, namely Input Tax which is a tax imposed when purchasing taxable goods/services and Output Tax which is a tax imposed when selling taxable goods/services. VAT is calculated by crediting/subtracting the amount of Input Tax with the amount of Output Tax.

In the VAT Law Number 42 of 2009 in Article 4A Paragraph (3) Letter a it is explained that the delivery of services in the field of medical health services cannot be subject to VAT. Types of medical services that cannot be subject to VAT are regulated in the Decree of the Minister of Health Number 129/Menkes/SK/II/2008. In addition, there are differences in the treatment of the imposition of VAT on the delivery of drugs by hospitals, so in response to this the Director General of Taxes issued a regulation through Circular Letter number SE-06/PJ.52/2000 regarding the imposition of VAT on replacement of drugs delivered by hospitals. Based on SE-06/PJ.52/2000 there are differences in the treatment of drug delivery for outpatients with inpatients and emergency departments. Drugs delivered/consumed by inpatients and emergency departments cannot be subject to VAT, while drugs delivered/consumed by outpatients are still subject to VAT.

PT BEC is an eye hospital that has been confirmed as a Taxable Entrepreneur so that every sale and purchase transaction carried out by PT BEC is subject to VAT. In 2020, PT BEC credits all Input Tax with Output Tax every month. This cannot be done because there is an element of Input Tax that cannot be credited, the Input Tax obtained from the purchase cannot be separated for certain at the time of delivery which is tax payable or not tax payable.

In line with the research conducted by Shafira Puteri [1] where the Input Tax originating from the purchase of drugs cannot be separated for certain for the delivery of drugs that are tax payable and not tax payable, so it is necessary to re-calculate to find out the actual amount of Input Tax that can be credited. Research conducted by Alya Shafa Orena [2] also shows that hospitals that submit tax payables and non-tax payables must recalculate the Input Tax to determine the exact amount of Input Tax that can be credited. Putu Ayu Pradnyastuti et al. [3] in their research at PT CRB performed a re-calculation of the Input Tax which could be credited by calculating it every month. In contrast to that conducted by Putu Ayu Pradnyastuti, the research conducted by Hadining Kusumastuti and Dinda Alisya Putri [4] at PT X which re-calculated the Input Tax at the end of the year. In the four previous studies, the re-calculation of the Input Tax was guided by PMK 135/PMK.11/2014.

Based on the description, to know for sure the amount of Input Tax that can be credited by PT BEC, it is necessary to calculate the Input Tax on the delivery of the tax payable. There are two alternative calculations that can be done, namely by calculating every month or only once at the end of the year. This study is intended to compare the results of which calculations are more efficient for PT BEC when viewed from the amount of cash disbursements used by PT BEC to pay the VAT owed, considering that PT BEC is a newly established business so it still requires input in calculating creditable Input Tax. The title of this research is "Mechanism for Calculation of Input Tax on Health Services at PT BEC".

2. Literature Review

2.1 Value Added Tax

Value Added Tax is a type of indirect tax imposed on domestic consumption or customs area [5]. VAT consists of two elements, namely Input Tax and Output Tax. The concept of calculating VAT is by crediting/subtracting the amount of Input Tax with the amount of Output Tax. The legal basis that can be used by a Taxable Entrepreneur in imposing VAT may refer to the VAT Law No. 42 of 2009 [6].

2.2 Hospital Service

Based on the Decree of the Minister of Health Number 129/Menkes/SK/II/2008 concerning the minimum service standards that must be owned by hospitals, it is stated that hospitals must have a minimum service standard (SPM) as a benchmark for assessing the quality of health services, such as emergency services, outpatient services, inpatient services, and services that utilize hospital pharmacy installation facilities such as operating rooms and polyclinic services [7]. The type of service as stipulated in the Decree of the Minister of Health Number 129/Menkes/SK/II/2008 is a type of service that cannot be subject to VAT.

2.3 Director General of Taxes Circular Number SE-06/PJ.52/2000

In SE-06/PJ.52/2000 it is regulated regarding the treatment of imposition of VAT for the delivery of drugs to outpatients and inpatients. Services for pharmacy installation services in hospitals that serve drug delivery to outpatients are subject to VAT, but pharmacy installation services serving drug delivery to inpatients cannot be subject to VAT. [8]

2.4 PMK 135/PMK.11/2014

Regulation of the Minister of Finance Number 135/PMK.11/2014 describes the procedure for calculating input tax credits for submissions that are tax payable and submissions that are not tax payable. The calculation of input tax that can be credited based on PMK 135/PMK.11/2014 is formulated as follows: [9]

$$P = Z \times PM, \text{ where } Z = \frac{X}{Y} \times 100\% \quad (1)$$

Z is the amount of creditable input tax percentage, X is sales tax payable, Y is total sales amount, P is creditable input tax amount, and PM is total input tax amount.

2.5 Efficient

Efficient for taxpayers is the costs or expenses used for tax obligations are very minimal according to the amount they should be without violating the law. Companies can minimize the amount of tax payable while still complying with tax provisions to achieve efficiency [10].

3. Research Method

This research is a type of qualitative research with a case study approach. The source of data used in this study is a secondary data source with the research subject namely PT BEC and the object of research is the calculation of Input Tax. Data collection techniques used in this study were conducting unstructured interviews, documentation and observation. The data analysis technique in this research used a qualitative descriptive analysis technique, as follows:

3.1 Data Collection

The first step is to collect the data needed in the research

3.2 Data Reduction

In this step the data that has been collected is grouped to simplify so that the data can produce information that is in accordance with the objectives of this study and facilitates drawing conclusions.

3.3 Data Presentation

In this research, the data is presented in tabular form which is then interpreted to make it easier to understand what is happening.

3.4 Data Verification

The final step is to draw conclusions based on the results of data reduction and data presentation.

4. Result and Discussion

PT BEC is a taxable entrepreneur engaged in eye health services. In its operations, PT BEC makes submissions that are tax payable and also deliveries that are not tax payable, so it is necessary to calculate Input Tax to determine the exact amount of Input Tax that can be credited. The first step in calculating Input Tax is to classify sales that are tax payable and sales that are not tax payable. The summary of tax payable sales and sales are not payable tax are presented in Table 1 as follows:

Table 1. Summary of Sales Tax Payable and Sales Not Payable by PT BEC in 2020

Period	Tax Payable Sales	Sales Are Not Payable Tax	Total Sales
January	216.333.160	732.422.951	948.756.111
February	188.560.757	805.436.008	993.996.765
March	161.133.179	589.853.002	750.986.181
April	72.078.843	256.128.204	328.207.047
May	108.876.295	429.160.619	538.036.914
June	137.022.364	516.796.723	653.819.087
July	139.443.754	698.664.261	838.108.015
August	167.974.858	1.082.715.107	1.250.689.965

September	150.955.394	545.710.944	696.666.338
October	183.514.132	818.539.890	1.002.054.022
November	159.565.125	735.632.680	895.197.805
December	185.310.232	873.763.450	1.059.073.682
Amount	1.870.768.092	8.084.823.838	8.084.823.838

Based on Table 1, it can be seen that the total sales of PT BEC during 2020 were Rp8.084.823.838 with details of sales that were due for tax which were Rp1.870.768.092 and sales that were not payable by taxes were Rp8.084.823.838.

After knowing the amount of turnover that is tax payable or not tax payable, then PT BEC can calculate the Input Tax which can actually be credited. The legal basis for calculating creditable Input Tax is the Minister of Finance Regulation Number 135/PMK.11/2014 which is formulated as follows:

$$P = Z \times PM, \text{ where } Z = \frac{X}{Y} \times 100\% \quad (2)$$

Z is the amount of creditable input tax percentage, X is sales tax payable, Y is total sales (omzet), P is creditable input tax amount, and PM is total input tax amount. In this research, the calculation of Input Tax at PT BEC is carried out using two methods of calculation, namely calculating the creditable Input Tax which is carried out every month and which is carried out only once at the end of the year.

4.1 Monthly Creditable Input Tax Calculation

In accordance with the VAT Law No. 42 of 2009 Article 9 Paragraph (6) explains that for PKP who submits tax payable and non-taxable submissions within a tax period, it is necessary to calculate the Input Tax which can be credited by referring to the Regulation of the Minister of Finance that applies in this case, namely PMK 135 /PMK.11/2014 The calculation of Input Tax that can be credited every month by PT BEC during 2020 is presented in Table 2 as follows:

Table 2. Monthly Creditable Input Tax Calculation

Period	Tax Payable Sales (X)	Total Omzet (Y)	% Creditable Input Tax (Z)	Total Input Tax (PM)	Creditable Input Tax (P)
January	216.333.160	948.756.111	23%	78.573.957	17.916.251
February	188.560.757	993.996.765	19%	24.818.886	4.708.132
March	161.133.179	750.986.181	21%	20.425.468	4.382.531
April	72.078.843	328.207.047	22%	5.900.755	1.295.888
May	108.876.295	538.036.914	20%	18.287.287	3.700.586
June	137.022.364	653.819.087	21%	25.049.493	5.249.680
July	139.443.754	838.108.015	17%	19.105.434	3.178.747
August	167.974.858	1.250.689.965	13%	30.196.202	4.055.524
September	150.955.394	696.666.338	22%	35.115.114	7.608.830
October	183.514.132	1.002.054.022	18%	31.993.347	5.859.196
November	159.565.125	895.197.805	18%	31.064.490	5.537.111
December	185.310.232	1.059.073.682	17%	234.596.047	41.048.181
Amount	1.870.768.092	9.955.591.930		555.126.480	104.540.657

Based on Table 2 it can be seen that the amount of Input Tax that can be credited during 2020 is Rp104.540.657 with details of the amount of Input Tax that can be credited each month, which is amounting to Rp17.916.251 in January, amounting to Rp4.708.132 in February, amounting to Rp4.382.531 in March, amounting to Rp1.295.888 in April, amounting to Rp3.700.586 in May, amounting to Rp5.249.680 in June, amounting to Rp3.178.747 in July, amounting to Rp4.055.524 in August, amounting to Rp7.608.830 in September, amounting to Rp5.859.196 in October, amounting to Rp5.537.111 in November, and amounting to Rp41.048.181 in December.

4.2 Creditable Input Tax Calculation Which is Done Only Once at The End of The Year

At the end of the financial year, after knowing the total amount of submissions that are tax payable or non-taxable, the PKP must recalculate the creditable Input Tax. In the Regulation of the Minister of Finance Number 135/PMK.11/2014 Article 5 it is explained that the calculation of creditable Input Tax can be carried out no later than the third month after the end of the financial year.

It is known that the amount of sales of PT BEC which is due for tax during 2020 is Rp1.870.768.092 and the total turnover of PT BEC during 2020 is Rp9.955.591.930, then the percentage of Input Tax that can be credited during 2020 can be calculated it is:

$$Z = \frac{1.870.768.092}{9.955.591.930} \times 100\% = 19\% \quad (3)$$

Based on the calculation of the percentage of Input Tax that can be credited during 2020 the result is 19%, then the amount of Input Tax that can be credited can be calculated it is:

$$P = 19\% \times 555.126.480 = 104.314.531 \quad (4)$$

Based on the calculation of the Input Tax that can be credited during 2020 which is carried out once at the end of the year, the result is Rp104.314.531

4.3 Comparison and Analysis of Input Tax Calculation Results Performed Every Month with Only One Time at the End of the Year

This research aims to determine which creditable input tax calculation is more efficient for PT BEC when viewed from the amount of cash disbursements used by PT BEC to pay the VAT owed, then it is necessary to calculate the actual amount of VAT owed by PT BEC which must be deposited into the state treasury. The results of calculating the VAT payable by PT BEC during 2020 with the Input Tax calculated every month and only once at the end of the year are as follows:

4.3.1 Innovation Process

Calculation of VAT payable by PT BEC every month with Input Tax calculated every month during 2020 is presented in Table 3 as follows:

Table 3. Calculation of VAT Payable by PT BEC Every Month with Input Tax Calculated Every Month in 2020

Period	Vat Out	Creditable Input Tax	Past Compensation	Underpaid (Overpaid) Tax
January	21.633.316	17.916.251	(20.832.542)	(17.115.477)
February	18.856.076	4.708.132	(17.115.477)	(2.967.533)
March	16.113.318	4.382.531	(2.967.533)	8.763.253
April	7.207.884	1.295.888		5.911.996
May	10.887.630	3.700.586		7.187.043
June	13.702.236	5.249.680		8.452.557
July	13.944.375	3.178.747		10.765.628
August	16.797.486	4.055.524		12.741.962
September	15.095.539	7.608.830		7.486.709

October	18.351.413	5.859.196	12.492.217
November	15.956.513	5.537.111	10.419.402
December	18.531.023	41.048.181	(22.517.158)

Based on Table 3 it can be seen that in January the tax status of PT BEC was overpayment of Rp17.115.477, in February the tax status of PT BEC was overpayment of Rp2.967.533, in March the tax status of PT BEC was underpayment of Rp8.763.253, in April the tax status of PT BEC was underpayment of Rp5.911.996, in May the tax status of PT BEC was underpayment of Rp7.187.043, in June the tax status of PT BEC was underpayment of Rp8.452.557, in July the tax status of PT BEC was underpayment of Rp10.765.628, in August the tax status of PT BEC was underpayment of Rp12.741.962, in September the tax status of PT BEC was underpayment of Rp7.486.709, in October the tax status of PT BEC was underpayment of Rp12.492.217, in November the tax status of PT BEC was underpayment of Rp10.419.402, in December the tax status of PT BEC was overpayment of Rp22.517.158.

The overpaid tax indicates an excess of tax payment by PT BEC, where the excess amount can be compensated for the following month's tax period. The underpaid tax indicates a lack of tax payment by PT BEC, where the amount must be paid by PT BEC to the state treasury. So that the amount of VAT payable that must be deposited by PT BEC to the state treasury can be calculated by accumulating the amount of underpaid tax from March to November, there are Rp8.763.253 + Rp5.911.996 + Rp7.187.043 + Rp8.452.557 + Rp10.765.628 + Rp12.741.962 + Rp7.486.709 + Rp12.492.217 + Rp10.419.402, the result is Rp84.220.768.

4.3.2 Calculation of VAT Payable with Input Tax is Calculated Only at the End of the Year

It is known that the total Output Tax that has been collected by PT BEC is Rp187.076.809 and the total Input Tax is Rp555.126.480, but based on the results of the previous calculation of Input Tax which was only done once at the end of the year, it is known that the amount of Input Tax that can be credited is Rp104.314.531. Thus, the calculation of VAT Payable for the December 2020 period, which is Rp187.076.809 - Rp104.314.531 the result is Rp82.762.278.

Based on the results of the comparison of the actual amount of VAT payable by calculating the Input Tax every month and only at the end of the year, if it is associated with the efficient definition for taxpayers according to Pandiangan [11], the costs incurred for tax obligations are very minimal according to the amount that should be without violating the law. So, by applying the Input Tax calculation which is only done once at the end of the year, PT BEC can save costs incurred and be more efficient because to achieve sales of Rp9.955.591.930 within one year the costs incurred are only Rp82.220.768 where there are savings a fee of Rp1.458.490 instead of calculating the Input Tax every month.

5. Conclusions

In accordance with the explanation in the previous discussion, the conclusions from this study are as follows:

1. The calculation of the input tax that can be credited every month is done by calculating the percentage of input tax that can be credited each month, then multiplying that percentage by the total input tax for the month concerned to get the amount of input tax that can actually be credited each month. The amount of Input Tax that can be credited every month is accumulated to find out the amount of Input Tax that can be credited during 2020. The amount of Input Tax that can be credited during 2020 after calculating the Input Tax that can be credited every month is Rp104.540.657.
2. The calculation of the input tax that can be credited only once at the end of the year is done by accumulating the amount of sales tax payable and the total turnover of PT BEC during 2020, then calculating the percentage of input tax that can be credited during the past year multiplying that

percentage by the total input tax to obtain the actual amount of Input Tax that can be credited for one year (in 2020). The amount of Input Tax that can be credited during 2020 after calculating the Input Tax that can be credited only once at the end of the year, the result is Rp104.314.531.

3. Comparison of the results of the calculation of Input Tax which is carried out every month with that which is carried out once at the end of the year shows the actual amount of VAT payable during 2020 for the calculation of each month the result is Rp84.220.768 while the calculation only at the end of the year is Rp82.220.768. So, by applying the Input Tax calculation which is only done once at the end of the year, PT BEC can save cash outlays to pay for the underpayment of VAT and be more efficient because to achieve sales of Rp9.955.591.930 within one year, the total cash disbursements of PT BEC is only Rp82.220.768 where there is a cost savings of Rp1.458.490 instead of calculating Input Tax every month.

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