

# Analysis of the Impact of Unified E-Bupot on Compliance with Income Tax Article 23 Withholding, Payment, and Reporting at PT Samudera Makassar Logistik

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Article Info	ABSTRACT
<b>Keywords:</b> Income Tax Article 23, Unified E-Bupot, Tax Compliance	This study aims to analyze the implementation of the Unification e-Bupot system in the process of withholding, depositing, and reporting Article 23 Income Tax at PT Samudera Makassar Logistik, assess its compliance with applicable tax regulations and procedures, and test the impact of Unification e-Bupot on company compliance in depositing and reporting Article 23 Income Tax. This study uses a qualitative method with a focus on the impact of the implementation of the Unification e-Bupot system on company compliance in fulfilling its tax obligations during the period April 2022 to April 2024. Data were collected through documentation and interviews, then analyzed using four components: data collection, data reduction, data presentation, and drawing conclusions. The results of this study indicate that the Unification e-Bupot system has had a positive impact by simplifying the process of withholding, depositing, and reporting Article 23 Income Tax, and its implementation is in accordance with applicable tax regulations, although there are still delays caused by external factors such as server disruptions. Overall, PT Samudera Makassar Logistik is assessed as a compliant taxpayer based on Norman D. Nowak's compliance theory and the Minister of Finance Regulation Number 39/PMK.03/2018. The implementation of the e-Bupot Unification system has been proven to increase efficiency and compliance in fulfilling tax obligations.

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## INTRODUCTION

Indonesia is a developing country striving to develop various sectors, particularly the economic sector. One of the main sources of funding for development programs and public services by the government comes from state revenues listed in the State Budget (APBN). Taxes are one of the largest sources of state revenue. Furthermore, taxes also serve as an instrument for implementing various government policies in both the economic and social sectors (Official, 2020).

The realization of the State Revenue and Expenditure Budget (APBN) shows that 2023 will be the third year in which tax revenue targets have been exceeded. and that the realization of state revenue during this period was the highest compared to previous periods.

The efforts of the Directorate General of Taxes (DGT) to increase taxpayer compliance yielded extraordinary results at the end of 2023, with taxes becoming the largest source of revenue, amounting to Rp.2. 155.42 trillion or 77.69% of the total state revenue. This amount consists of Income Tax (PPh) amounting to Rp.1061.82 trillion, Value Added Tax (PPN) & Sales Tax on Luxury Goods (PPnBM) amounting to Rp.764.34 trillion, Land and Building Tax (PBB) amounting to Rp.33.33 trillion, other taxes amounting to Rp.9.75 trillion, and Customs and Excise revenue amounting to Rp. 286.19 trillion. (Ministry of Finance of the Republic of Indonesia, 2024). These data show how important tax revenue is for state income. Therefore, all taxpayers have an obligation to comply with their tax obligations. Taxpayer compliance plays an important role in increasing tax revenue for the state.

Income Tax (PPh) consists of two types: Oil and Gas Income Tax (PPh) and Non-Oil and Gas Income Tax (PPh). During 2023, income tax revenue was dominated by non-oil and gas income tax revenue, amounting to Rp. 993.03 trillion (Ministry of Finance of the Republic of Indonesia, 2024)."PPh 23 is included in the Non-Oil and Gas PPh category, namely, income from capital, service contributions, rent other than land or buildings, interest, dividends, royalties, gifts and awards other than those deducted by PPh Article 21 are income that is the object of PPh Article 23." (Suartama, 2023)

The calculation and method of withholding Article 23 Income Tax is based on Article 23(1) (c) number 7 of the 1983 Income Tax Law which was amended to become Law No. 36 of 2008 concerning Other Types of Services which was amended by PMK 141/PMK.03/2015 and has undergone many changes compared to previous years."Article 23 Income Tax deductions are made using a withholding system, where the income is deducted by the party providing the income. Challenges with the withholding system lie in the taxpayer's compliance with the withholding rate, timely payment and reporting of taxes, and the provision of withholding receipts to the party receiving the deduction.(Taufikurrahman & Ekowati, 2024).Compliance in withholding, depositing, and reporting Article 23 Income Tax is crucial in ensuring optimal tax revenue and preventing the emergence of administrative sanctions for companies.

Essentially, tax compliance refers to the readiness and compliance of taxpayers in fulfilling their tax obligations as stipulated in applicable tax regulations (Subandi & Fadhil, 2018). Several factors that influence the level of tax compliance include understanding taxes, attitudes toward tax obligations, the quality of tax authorities' services, ease of access to tax applications, and the active role of the Directorate General of Taxes (Harjowiryo, 2019). Therefore, the Directorate General of Taxes continues to innovate and seek alternative strategies to increase tax revenue, one of which is through efforts to improve taxpayer compliance.

One of the Directorate General of Taxes' (DGT) breakthroughs through the use of digital technology is the creation of an electronic-based tax system. The DGT has launched various tax services, including Electronic Tax Returns (e-SPT), Electronic Billing (e-Billing), and Electronic Withholding Certificates (e-Bupot). These convenient services support online tax withholding and reporting processes without requiring a physical visit to the tax office.

However, despite these facilities, taxpayers still face challenges, such as the complexity of the SPT format and inconsistencies in creating income tax withholding certificates, which can lead to non-compliance. These factors include a lack of efficiency and the lengthy implementation time.(Ariani, 2023).

The Directorate General of Taxes (DGT) is planning to use electronic proof of withholding tax, commonly known as e-Bupot, at the end of 2018."E-Bupot is an application used to issue proof of income tax deductions."The first version of e-Bupot was launched based on the regulation, but its application was still limited, only applicable to reporting of Article 23/26 Income Tax Periodic Tax Returns.

The use of e-Bupot for Article 23/26 Income Tax is considered incapable of optimally improving taxpayer compliance in fulfilling the obligation to withhold and report Article 23/26 Income Tax Periodic Tax Returns (Sitorus, 2020). Recognizing this, the Directorate General of Taxes (DGT) continues to evaluate and refine the system to make it more efficient and user-friendly (Ariani, 2023)."As a follow-up, at the end of 2021, the Directorate General of Taxes (DGT) released the Unified e-Bupot based on regulation PER-24/PJ/2021 which regulates the form, content, procedures for filling out and submitting the Unified Income Tax Periodic Tax Return as well as the format for unified withholding/collection evidence."

"Before the implementation of e-Bupot Unification, taxpayers had to create withholding tax certificates using different applications according to their type of income tax." "This can increase the risk of non-compliance due to a less efficient tax administration system. With the Unification e-Bupot, the tax administration process for Income Tax Article 4 paragraph 2, Income Tax Article 15, Income Tax Article 22, Income Tax Article 23, and Income Tax Article 26 becomes easier, because everything is reported in the same SPT, namely the Unification Income Tax Periodic SPT." Thus, if there are delays in payments and reporting, administrative sanctions can be lower. This system replacement is the Directorate General of Taxes' (DGT) effort to reform tax administration to address and improve taxpayer non-compliance in fulfilling their tax obligations.(Taufikurrahman & Ekowati, 2024).Thus, the government can increase tax revenue due to more accurate and timely reporting.

PT Samudera Makassar Logistik is a company engaged in logistics and freight forwarding. In carrying out its business activities, PT Samudera Makassar Logistik utilizes various services for its operational activities. As a taxpayer using services, PT Samudera Makassar Logistik is obliged to withhold Article 23 Income Tax (PPH) depending on the type of income tax object. In addition to withholding, PT Samudera Makassar Logistik is also required to deposit and report the taxes withheld from the service provider's income.

Based on DGT regulation number PER-24/PJ/2021, PT Samudera Makassar Logistik is obligated to withhold, deposit, and report Article 23 Income Tax using the Unified e-Bupot application. The use of the Unified e-Bupot application at PT Samudera Makassar Logistik was only implemented in mid-2022. Prior to using the Unified e-Bupot application,"PT Samudera Makassar Logistik still uses the e-Bupot PPh Article 23/26 application to make deductions, create withholding evidence and report SPT Masa PPh Article 23 and/or Article 26."

"Referring to the Regulation of the Minister of Finance of the Republic of Indonesia Number 242/PMK.03/2014 and 243/PMK.03/2014, the payment of Income Tax Article 23/26 must be made no later than the 10th of the following month, while the reporting deadline is the 20th of the same month. However, if the reporting deadline coincides with a holiday, such as a Saturday or a national holiday, the reporting can be done on the following business day."

The following table shows data on Article 23 Income Tax payments and reporting for the 2021 tax period of PT Samudera Makassar Logistik before using the Unification e-Bupot application:

**Table 1.** List of Income Tax Article 23 Deposits and Reporting for the 2021 Tax Year

Tax Period	Amount of Income Tax Payable	Deposit Date	Report Date
January 2021	Rp. 10,955,497	10/02/21	02/22/21
February 2021	Rp. 5,684,372	09/03/21	03/17/21
March 2021	Rp. 7,749,407	12/04/21	04/20/21
April 2021	Rp. 14,150,516	11/05/21	05/18/21
May 2021	Rp. 755,175	10/06/21	11/06/21
June 2021	Rp. 6,876,375	12/07/21	07/19/21
July 2021	Rp. 9,775,892	10/08/21	08/19/21
August 2021	Rp. 15,480,343	10/09/21	09/14/21
September 2021	Rp. 9,930,349	11/10/21	10/19/21
October 2021	Rp. 52,171,992	10/11/21	11/16/21
November 2021	Rp. 6,957,757	09/12/21	12/20/21
December 2021	Rp. 45,678,636	10/01/22	02/18/22

Source: PT Samudera Makassar Logistik, 2024 (processed data)

During the 2021 tax year, PT Samudera Makassar Logistik experienced four delays in paying Article 23 tax payable, namely in the March, April, June, and September 2021 tax periods and never experienced any delay in reporting the Article 23/26 Income Tax Periodic Tax Return.

Based on previous research, problems related to the use of Unification e-Bupot have been researched by (Adityaningrum & Fatimah, 2023). The results of the study indicate that the implementation of e-bupot unification in withholding Income Tax Article 23 has not fully fulfilled its tax obligations and has not met the requirements as a compliant taxpayer. In the payment of Income Tax Article 23, PT XYZ still experiences delays so that it is subject to a fine of 2%. PT XYZ also experiences delays in reporting Income Tax Article 23. In addition to experiencing delays in the payment and reporting of Income Tax Article 23, PT XYZ's financial statements for the past three years have never been audited. However, PT XYZ has never received criminal penalties in the tax sector.

Seeing this phenomenon, researchers were motivated to examine the implementation of e-Bupot Unification at PT Samudera Makassar Logistik. This study aims to analyze the implementation of e-Bupot Unification in the withholding, payment, and reporting of Income Tax Article 23 at PT Samudera Makassar Logistik, assess its compliance with applicable tax procedures, and examine its impact on the company's compliance with these tax obligations.

## Literature Review

### Compliance Theory

Compliance theory is a theory that explains individual obedience to orders or rules applied in certain conditions.(Ariani, 2023). The instrumental perspective in this compliance theory assumes that individual behavior complies with the law because of incentives and penalties as influences on their behavior, so that with tax supervision and audits, taxpayers will comply with their obligations because they are afraid of being subject to penalties.i (Mimi & Mulyani, 2022).

### Income Tax Article 23

According toMardiasmo (2019:295), "Article 23 Income Tax is an income tax that regulates tax deductions on income received or obtained by domestic Taxpayers in Permanent Establishments originating from capital, provision of services, or implementation of activities other than those subject to Article 21 Income Tax, which are paid, provided to be paid, or payment is due by government bodies, domestic corporate taxpayers, activity organizers, Permanent Establishments, or representatives of other foreign companies."

According toSumampouw & Wangkar (2022:629)"Article 23 Income Tax is income tax article 23 which is income tax deducted from income received by domestic taxpayers and permanent establishments originating from capital, provision of services, or gifts and awards, other than those subject to deductions by Article 21 Income Tax."

Article 23 Income Tax deductions can be made by designated parties, such as government agencies, domestic bodies, activity organizers, permanent establishments, representatives of foreign companies, and certain individuals appointed by the Head of the Tax Office as domestic taxpayers." (Samos, Rialdy & Sanjaya, 2024).

### Electronic Unification Tax Deduction Certificate (E-Bupot Unification)

"E-Bupot Unification is an application system created to simplify the process of issuing proof of withholding and reporting Unification Income Tax Periodic Tax Returns digitally, which acts as a valid document for income tax deductions reported in the Tax Return."(Sutrisni et al., 2023)."The main legal basis for the implementation of the Unified e-Bupot is stated in PER-24/PJ/2021, which regulates the format and procedures for creating unified withholding/collection evidence, as well as provisions related to the form, content, filling out, and submission of the Unified Income Tax Periodic Tax Return."”..

Using the Unified e-Bupot begins by logging in to [djponline.pajak.go.id](https://djponline.pajak.go.id) using the government agency's NPWP, then accessing the "Report" menu and selecting "e-Bupot government agency." Within it, there are menus for creating PPh withholding tax slips and summarizing VAT/PPnBM, either manually or by importing data. Once the withholding tax slip is created, users click "Post" to view the summary, then proceed to reporting via the "Periodic Tax Return" menu. All reporting information will be displayed on the respective dashboard.(Fitriya, 2023).

### Compliant Taxpayers

Taxpayers with these criteria, which are hereinafter referred to as Compliant Taxpayers, are Taxpayers who fulfill the requirements stipulated in the Financial Regulations Regulations No. 39/PMK.03/2018

1. On time in submitting SPT
2. Do not have any tax arrears for all types of taxes, except for tax arrears that have been granted permission to pay in installments or postpone tax payments.
3. Financial reports have been audited by public accountants or financial supervisory authorities for 3 (three) consecutive years
4. Have never been punished for committing a crime in the field of taxation based on a court decision which has had permanent legal force within the last 5 (five) years

### RESEARCH METHODS

This research uses a qualitative research method with a descriptive approach. Anggito & Setiawan (2018) Through this descriptive qualitative approach, researchers are able to explore things that cannot be measured quantitatively or with exact measurements, as well as examine social phenomena comprehensively. This research was conducted at PT. Samudera Makassar Logistik with a descriptive approach to provide an overview of the impact of the implementation of e-Bupot Unification on compliance in withholding, paying and reporting Income Tax Article 23. The research subjects were the results of interviews with PT Samudera Makassar Logistik's financial staff, with a focus on the impact of the implementation of e-Bupot Unification on corporate tax compliance from April 2022 to April 2024. In this study, the data collection techniques were structured interviews and documentation. The data obtained were then analyzed using the interactive data method according to Miles and Huberman in Rijali (2019) and then conclusions are drawn regarding the research results.

I then analyzed the measurement of variables in this study using the compliance theory expressed by Norman D. Nowak in (Makalare et al., 2023), that is:

- a. Taxpayers understand all applicable tax provisions.
- b. Accurate in calculating the amount of tax owed.
- c. Complete all tax forms correctly, and
- d. Pay taxes owed on time.

In addition, researchers also analyzed the compliance of PT Samudera Makassar Logistik in fulfilling its Article 23 Income Tax obligations based on Article 3 paragraph (2) of the Minister of Finance Regulation Number 39/PMK.03/2018 concerning Procedures for Preliminary Returns of Excess Tax Payments, where taxpayers can be said to be compliant if:

- a. Submitting SPT on time
- b. Have no tax arrears
- c. The results of the audit opinion on the financial statements are fair without exception (WTP) for three consecutive years.
- d. Never been convicted of a tax crime in the last five years

Next, the researcher will categorize the level of compliance of PT. Samudera Makassar Logistik using the compliance criteria stated by the Indonesian Welfare Agency in (Makalare et al., 2023):

- a. Obedient  
Carry out all applicable orders and rules precisely and accurately.
- b. Less Compliant  
Carrying out all applicable orders and rules but not completely precisely and accurately.
- c. Not obey.  
Not carrying out and completing all applicable orders and rules.

## RESULTS AND DISCUSSION

### General Overview of PT Samudera Makassar Logistik

"PT Samudera Indonesia Tbk is an integrated cargo transportation and logistics company founded in 1964, with 5 business lines, namely Samudera Shipping, Logistics, Ports, Property, and Samudera Services." "One of the branches is located in Makassar City and has 10 business units, and one of them is PT Samudera Makassar Logistik which was founded in 2014." "This company meets logistics service needs in South Sulawesi. As a corporate taxpayer, PT Samudera Makassar Logistik has implemented the Unified e-Bupot system since April 2022." "as regulated in the regulation of the Director General of Taxes number PER-24/PJ/2021 which regulates the form and procedures for making evidence of unified withholding/collection as well as the form, content, procedures for filling out, and submission of unified income tax period notification letters." "This application replaces the manual reporting system and the first version of e-Bupot, e-Bupot 23/26, and integrates tax administration processes digitally through the DJP Online portal. Since its implementation, all withholding, depositing, and reporting activities have been conducted using e-Bupot Unification.

### Analysis of Income Tax Article 23 Deductions at PT Samudera Makassar Logistik

The withholding of Article 23 Income Tax during the April 2022 to April 2024 tax period at PT Samudera Makassar Logistik is in accordance with applicable tax regulations." "The determination of rates and transactions that are the object of PPh 23 tax is in accordance with Article 23 paragraph (1) point (c) number 7 of the 1983 PPh Law which was amended to become Law No. 36 of 2008 concerning Other Types of Services, last amended by Regulation of the Minister of Finance 141/PMK.03/2015." "Article 23 withholding transactions during the tax period are made for service and rental transactions, such as logistics services, trucking services, port services, warehouse rentals, loading and unloading equipment rentals, and others. The determination of the Article 23 withholding rate is also based on applicable tax regulations, namely 2% of the gross amount..

**Table 2** Summary of Article 23 Income Tax Deductions of PT Samudera Makassar Logistik

Tax Period	Types of Tax Objects	Total Gross Income	Rates	Amount of Article 23 Income Tax Deducted
April 2022	Service	Rp. 117,457,100	2%	Rp. 2,349,142
	Rent	Rp. 335,193,900	2%	Rp. 6,703,878
May 2022	Service	Rp. 126,586,100	2%	Rp. 2,531,722
	Rent	Rp. 214,604,600	2%	Rp. 4,292,092
June 2022	Service	Rp. 73,331,000	2%	Rp. 1,466,620
	Rent	Rp. 690,072,050	2%	Rp. 13,801,441
July 2022	Service	Rp. 19,472,650	2%	Rp. 389,453
	Rent	Rp. 700,468,750	2%	Rp. 14,009,375
August 2022	Service	Rp. 36,771,750	2%	Rp. 735,435
	Rent	Rp. 510,520,900	2%	Rp. 10,210,418
September 2022	Service	Rp. 114,895,800	2%	Rp. 2,297,916
	Rent	Rp. 552,387,700	2%	Rp. 11,047,754
October 2022	Service	Rp. 118,212,150	2%	Rp. 2,364,243
	Rent	Rp. 280,125,650	2%	Rp. 5,602,513
November 2022	Service	Rp. 33,594,800	2%	Rp. 671,896
	Rent	Rp. 383,858,900	2%	Rp. 7,677,178
December 2022	Service	Rp. 126,631,600	2%	Rp. 2,532,632
	Rent	Rp. 1,281,245,500	2%	Rp. 25,624,910
January 2023	Service	Rp. 84,354,600	2%	Rp. 1,687,092
	Rent	Rp. 488,395,150	2%	Rp. 9,767,903
February 2023	Service	Rp. 103,322,050	2%	Rp. 2,066,441
	Rent	Rp. 267,551,000	2%	Rp. 5,351,020
March 2023	Service	Rp. 328,958,950	2%	Rp. 6,579,179
	Rent	Rp. 478,787,850	2%	Rp. 9,575,757
April 2023	Service	Rp. 131,156,800	2%	Rp. 2,623,136
	Rent	Rp. 181,896,650	2%	Rp. 3,637,933
May 2023	Service	Rp. 341,984,750	2%	Rp. 6,839,695
	Rent	Rp. 556,315,450	2%	Rp. 11,126,309
June 2023	Service	Rp. 183,972,350	2%	Rp. 3,679,447
	Rent	Rp. 144,027,900	2%	Rp. 2,880,558
July 2023	Service	Rp. 481,430,150	2%	Rp. 9,628,603
	Rent	Rp. 227,575,600	2%	Rp. 4,551,512
August 2023	Service	Rp. 231,366,800	2%	Rp. 4,627,336
	Rent	Rp. 634,319,000	2%	Rp. 12,686,380
September 2023	Service	Rp. 28,561,350	2%	Rp. 571,227
	Rent	Rp. 149,210,850	2%	Rp. 2,984,217
October 2023	Service	Rp. 135,555,850	2%	Rp. 2,711,117
	Rent	Rp. 531,065,050	2%	Rp. 10,621,301

Tax Period	Types of Tax Objects	Total Gross Income	Rates	Amount of Article 23 Income Tax Deducted
November 2023	Service	Rp. 148,498,400	2%	Rp. 2,969,968
	Rent	Rp. 87,165,450	2%	Rp. 1,743,309
December 2023	Service	Rp. 154,135,100	2%	Rp. 3,082,702
	Rent	Rp. 1,202,310,150	2%	Rp. 24,046,203
January 2024	Service	Rp. 125,005,300	2%	Rp. 2,500,106
	Rent	Rp. 518,030,650	2%	Rp. 10,360,613
February 2024	Service	Rp. 31,088,500	2%	Rp. 621,770
	Rent	Rp. 462,813,800	2%	Rp. 9,256,276
March 2024	Service	Rp. 146,245,000	2%	Rp. 2,924,900
	Rent	Rp. 688,297,450	2%	Rp. 13,765,949
April 2024	Service	Rp. 43,554,400	2%	Rp. 871,088
	Rent	Rp. 379,628,350	2%	Rp. 7,592,567

Source: PT Samudera Makassar Logistik, 2025 (processed data)

Table 2 shows that PT Samudera Makassar Logistik consistently deducts Article 23 Income Tax at a rate of 2%. Generally, rental tax objects show a more dominant contribution than services. This is because rental-related business activities are the company's primary source of income. The initial steps for PT Samudera Makassar Logistik's finance staff in creating withholding tax certificates using the Unified e-Bupot begin by accessing the page. <https://djponline.pajak.go.id>, then log in using your NPWP and password. Once logged in, the user selects the "Report" menu → "Pre-Reporting" → "Unified e-Bupot", then access "Income Tax Article 4 paragraph (2), 15, 22, 23" and click "BP Record". Next, enter the withholding party's data, such as the Taxpayer Identification Number (NPWP), tax period and year, tax object code, and gross income. The system automatically calculates the income tax payable based on the entered data. Supporting information, such as the invoice number, is also attached. Once the withholding agent's identity and reporting options are selected, the withholding receipt can be downloaded and sent to the service provider via email.

In an interview, PT Samudera Makassar Logistik's finance staff stated that they immediately send PPh 23 withholding tax receipts to income recipients as proof, without waiting for third parties to request them. Irma, a finance staff member, also stated that since the introduction of the unified e-Bupot, creating withholding tax receipts has become easier because everything is integrated into a single system.

#### Analysis of Income Tax Article 23 Payments at PT Samudera Makassar Logistik

The withholding of Article 23 Income Tax during the April 2022 to April 2024 tax period at PT Samudera Makassar Logistik is in accordance with applicable tax provisions, namely, Minister of Finance Regulation Number 242/PMK.03/2014 concerning Procedures for Tax Payment and Deposit. "In Article 2 paragraph (7), the final deadline for paying Article 23 Income Tax that has been deducted is no later than the 10th of the following month after the end of the tax period." "However, if the date falls on a holiday or national holiday, then the deposit can be made on the next working day." The stages of paying PPh 23 start from the

creation of a billing code by financial staff via the website. <https://sse2.pajak.go.id>, then the financial staff pays taxes via mobile banking and saves proof of payment which is then used for reporting the Unified Income Tax Periodic Tax Return.

**Table 3** List of Late Payments of Article 23 Income Tax of PT Samudera Makassar Logistik

Tax Period	Article 23 Income Tax Payable	Deposit Date	Status
April 2022	Rp. 9,053,020	05/18/2022	Late
August 2022	Rp. 10,945,853	12/09/2022	Late
November 2022	Rp. 8,349,074	12/12/2022	Late
April 2023	Rp. 6,261,069	05/16/2023	Late
May 2023	Rp. 17,966,004	12/06/2023	Late
November 2023	Rp. 4,713,277	11/12/2023	Late
December 2023	Rp. 27,128,905	11/01/2024	Late
January 2024	Rp. 12,860,719	12/02/2024	Late
February 2024	Rp. 9,878,046	03/13/2024	Late
March 2024	Rp. 16,690,849	04/16/2024	Late
April 2024	Rp. 8,463,655	05/13/2023	Late

Source: PT Samudera Makassar Logistik, 2025 (processed data)

Based on table 3, it shows that PT Samudera Makassar has experienced several delays in paying Income Tax Article 23. However, some of them were due to the due date coinciding with holidays and national holidays, namely during the tax period of August 2022, November 2022, May 2023, November 2023, December 2023, January to April 2024. From the interview results, Ms. Irma as a financial staff of PT Samudera Makassar Logistik said that if the due date coincides with a holiday, the DGT provides tolerance to make payments on the next working day. So it can be said that during the tax period of April 2022 to April 2024, PT Samudera Makassar Logistik only experienced 3 (three) delays in paying Income Tax Article 23.

#### Analysis of PPh 23 Reporting at PT Samudera Makassar Logistik

The withholding of Article 23 Income Tax during the April 2022 to April 2024 tax period at PT Samudera Makassar Logistik is in accordance with applicable tax provisions, namely, Minister of Finance Regulation Number 243/PMK.03/2014 concerning Tax Returns (SPT). "In Article 10 paragraph (1), the final deadline for reporting the Unified Income Tax Periodic Tax Return is no later than the 20th of the following month after the end of the tax period." "However, if the date coincides with a holiday or national holiday, reporting can be done on the next working day.

**Table 4** List of Delays in Reporting Unified Income Tax Periodic Tax Returns of PT Samudera Makassar Logistik

Tax Period	Unification Periodic Tax Return Reporting Date	Status
October 2022	11/21/2022	Late
January 2023	02/21/2023	Late

Tax Period	Unification Periodic Tax Return Reporting Date	Status
April 2023	05/21/2023	Late
July 2023	08/22/2022	Late
December 2023	01/22/2024	Late
March 2024	04/22/2024	Late

Source: PT Samudera Makassar Logistik, 2025 (processed data)

Table 4 shows that there are still delays in reporting the Unified Income Tax Periodic Tax Returns. However, some of these delays are due to the due dates falling on holidays, particularly during the tax periods of October 2022, April 2023, July 2023, December 2023, and March 2024.

An interview with Ms. Irma, a finance staff member, revealed that, similar to deposits, reporting also receives tolerance from the Directorate General of Taxes if the due date falls on a holiday. Therefore, PT Samudera Makassar Logistik only experienced one delay. This was due to a server error on the due date, which required reporting to be completed the following day after the server was operational again.

#### **Analysis of the Impact of the Implementation of Unified E-Bupot at PT Samudera Makassar Logistik**

Based on research at PT Samudera Makassar Logistik, during the tax period of April 2022 to April 2024, all withholding, depositing and reporting activities of Article 23 Income Tax have fully used the Unified e-Bupot which is based on ".Regulation of the Director General of Taxes Number PER-24/PJ/2021 concerning the form and procedures for making unified withholding/collection evidence as well as the form, content, procedures for filling out, and submission of unified income tax period notification letters."..."Referring to Article 1 paragraph (14) of PER-24/PJ/2021, PT Samudera Makassar Logistik utilizes the Unification e-Bupot to create withholding tax certificates and create and report the Unification PPh Periodic Tax Return.

Analysis shows that the Unified e-Bupot system for withholding Income Tax Article 23 has a positive impact on PT Samudera Makassar Logistik's tax compliance. One of the main reasons is because this system automatically calculates the amount of income tax payable based on the entered gross income and the applicable rate for the type of taxable object. Furthermore, this system is also systematically updated according to applicable regulations. This makes it easier for PT Samudera Makassar Logistik to adjust without the need for manual calculations and minimizes the potential for errors.

Furthermore, the Unified e-Bupot system simplifies the monitoring of tax periods and payment deadlines for finance staff, as all activities are conducted within a single system, including the creation of e-billing for payments. This significantly helps avoid late payments, especially when the due date approaches a holiday. Therefore, although some delays were encountered during implementation, most of them were categorized as being within the regulations, as they were processed on the next business day after the holiday.

PT Samudera Makassar Logistik's Unified Periodic Income Tax Return (SPT Masa PPh) reporting also fully utilizes the Unified e-Bupot system. Its implementation has significantly

impacted efficiency and compliance. The Unified e-Bupot simplifies data verification, as input data is automatically validated. This reduces the risk of corrections or amendments. This system also assists in verifying the completeness of withholding tax certificates before reporting.

According to the finance staff of PT Samudera Makassar Logistik, since the introduction of e-Bupot Unification, creating withholding tax certificates and reporting SPTs has become simpler and easier. This is because all processes, previously separate through the system, can now be done in one integrated system, reducing the risk of administrative errors and delays. However, several obstacles remain, such as the initial difficulty in adjusting to the new system, as well as internet connection issues and server errors. Accessing e-Bupot Unification requires a strong internet connection to avoid delays in the reporting process for the Unification Income Tax Periodic Tax Return. In the event of a server error, Irma said the only way to continue the reporting process is to wait until the server is functioning again, which sometimes causes delays in reporting the Unification Income Tax Periodic Tax Return.

#### **Tax Compliance Analysis at PT Samudera Makassar Logistik**

In assessing PT Samudera Makassar Logistik's compliance with Article 23 Income Tax obligations, the author conducted an analysis using the compliance theory expressed by Norman D. Nowak. There are 4 (four) criteria that must be met to be categorized as a compliant taxpayer, namely:

a. Taxpayers understand all applicable tax provisions

Ms. Irma, as a financial staff of PT Samudera Makassar Logistik, has a good understanding of all applicable tax policies and provisions. This can be seen from the way she explains the flow and procedures for completing Article 23 Income Tax obligations. Ms. Irma can explain how to use the Unification e-Bupot in the process of creating withholding tax certificates and reporting Unification Income Tax Periodic Tax Returns.

b. Accurate in calculating the amount of tax owed

An analysis of withholding tax documentation for the April 2022 to April 2024 tax period indicates that PT Samudera Makassar Logistik correctly calculated the amount of tax payable. Based on the interview, Ms. Irma explained that the Unified e-Bupot system, if the taxable object code and gross income are correctly entered, automatically displays the tax rate and amount withheld in accordance with the provisions. Understanding the taxable object and the ease of use of the Unified e-Bupot system helps in accurately calculating the amount of tax payable.

c. Complete all tax forms due

Based on interviews with sources, Irma has correctly completed all tax forms related to Article 23 Income Tax. When filling out the withholding tax certificate form, she was able to demonstrate complete withholding tax documents, such as invoices and withholding tax certificate forms, through the Unified e-Bupot system. This indicates that the Unified e-Bupot system helps maintain complete tax administration.

d. Pay taxes owed on time

From the analysis of data on Article 23 Income Tax payments, it is known that PT Samudera Makassar Logistik only experienced 3 (three) delays in paying Article 23 Income Tax during the two tax years, namely April 2022 to April 2024. This condition is generally caused by a system error.

Researchers also conducted an analysis of PT Samudera Makassar Logistik's compliance based on the requirements for compliant taxpayers stipulated in the Regulation of the Minister of Finance Article 3 paragraph (2) Number 39/PMK.03/2018 concerning procedures for preliminary refunds of excess tax payments.", Where taxpayers can be said to be compliant if:

a. Submitting SPT on time

From the analysis of the Unified Income Tax Periodic Tax Return reporting, it was discovered that PT Samudera Makassar Logistik still experienced one delay during the April 2022 to April 2024 tax period. However, this was only caused by external constraints, namely a server error, so the reporting had to be postponed to the next day.

b. Have no tax arrears

Based on the results of an interview with Ms. Irma as a financial staff, it was discovered that PT Samudera Makassar Logistik had never experienced tax arrears.

c. The results of the audit opinion on the financial statements are fair without exception (WTP) for three consecutive years.

From the results of the audit opinion documentation of PT Samudera Makassar Logistik's financial statements, it is known that the audit opinion for 2021, 2022, and 2023 was fair without exception.

d. Never been convicted of a tax crime in the last five years

From the results of the interview with Ms. Irma as the finance staff, it was discovered that PT Samudera Makassar Logistik had never been subject to criminal penalties in the tax sector in the last five years.

To draw conclusions regarding the compliance level assessment of PT Samudera Makassar Logistik, researchers used the categorization from the Indonesian Welfare Agency. PT Samudera Makassar Logistik is categorized as compliant in carrying out the activities of withholding, depositing, and reporting Article 23 Income Tax. Although there were still delays in depositing and reporting, this was not a consideration because most of the due dates coincided with holidays and the obstacles experienced also originated from server errors and not negligence from the financial staff of PT Samudera Makassar Logistik. Thus, e-Bupot Unification proved to be a major supporting factor in achieving this level of compliance.

## CONCLUSION

Based on the research results and discussions presented, the following conclusions can be drawn: The research results show that the implementation of e-Bupot Unification at PT Samudera Makassar Logistik has been running well and comprehensively at every stage of tax obligations, from withholding, payment, to reporting of Income Tax Article 23. This system has been proven to help the tax administration process become easier, more efficient, and

minimize errors because most of the calculations are done automatically. Although there were some delays, the majority of the causes were technical problems such as server errors or national holidays, not due to negligence on the part of the company. Based on a comparison between PT Samudera Makassar Logistik's practices and applicable tax regulations, it can be concluded that the company has implemented the withholding, payment, and reporting of Article 23 Income Tax in accordance with the regulations. The withholding rate used is 2% and has been consistently applied to taxable objects such as services and rent, in accordance with "Minister of Finance Regulation No. 141/PMK.03/2015". Deposits and reporting are also made within the time limits set by "Minister of Finance Regulation No. 242/PMK.03/2014" and "Minister of Finance Regulation No. 243/PMK.03/2014", except under certain conditions such as holidays or technical disruptions. Therefore, the company's implementation of the Unified e-Bupot is in line with applicable tax regulations. PT Samudera Makassar Logistik can be categorized as a Compliant Taxpayer because it has met all compliance indicators according to Norman D. Nowak's theory and the criteria of PMK Number 39/PMK.03/2018. This is evident from a good understanding of tax regulations, accurate tax calculations and reporting, no arrears or criminal tax violations, and consistency in fulfilling tax obligations.

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