

# Transparency Level of Compliance and Implementation Government Regulation Number 55 Of 2022 For Taxpayers in The Bekasi City

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**Abstract :** The author in conducting this research conducted research related to PP No 55 of 2022 concerning improvements regarding the regulations and treatment of income tax for taxpayers. The purpose of this study is to find out more deeply about the level of measurement and implementation of PP No 55 of 2022 regarding the determination and implementation of income tax on taxpayers, especially in the city of Bekasi and its surroundings. The research method used is a symmetric qualitative descriptive method with a factor analysis content approach using data from 25 informants during the period March 2023-June 2023. Researchers used in person and online interviews in the retail sector and manufacturers who are tax exempt and corporate taxpayers in the Bekasi City Regions. The research is very useful for knowing the level of compliance of individual PPh taxpayers and corporate PPh taxpayers, especially for regarding transparency, compliance and implementation of PP No 55 of 2022 concerning the application of individual taxes and corporate PPh taxpayers. The limitations of this research are only limited to the level of compliance and implementation of taxpayers in the category of retail and manufacturers, especially individual taxpayers and corporate taxpayers in the Bekasi City areas. The research contribution is to increase the income of the national tax sector for the imposition of income tax on individual taxpayers and corporate taxpayers the Bekasi City areas and their surroundings. The results of the research of transparency, compliance and increase implementation in awareness of paying taxes for entrepreneurs.

**Keywords :** Transparency, Compliance, Government Regulations No 55 of 2022, Taxpayers, Income tax.

## INTRODUCTION

Government Regulation (PP) No 55 expected to provide legal certainty, simplify tax administration, fairness to taxpayers who have a certain gross turnover within a certain period of time, as well as to carry out International agreements in the field of taxation on a permanent basis. Paying attention to good governance, need to be given a fiscal policy through adjustments in the taxation regulations, especially income tax. It is necessary to provide fiscal policy through adjustments to regulations of taxation, especially income tax. In the Income tax Law, the subject matter includes, among other things, the legal regulations of this PP are article 5 paragraph (2) of the 1945 Constitution of the Republic Of Indonesia and Law No 7 of 1983. This PP Regulates adjustments to several provisions in the income Tax Law, with the subject matter including: Certain skill criteria and the



imposition of income tax for foreign , Further arrangements regarding income that is exempt from tax objects, costs that can deducted, depreciation and or amortization,compensation or rewards in kind and or benefits,instruments for preventing tax evasion. , djustments to arrangements for subsidies or donations including zakat,infaq,alms and religious donations which are obligatory to be exempted from income tax objects, adjustment to income tax arrangements for income from businesses received or earned by taxpayers who have a certain gross turnover , adjustments to the regulation of reduced income tax rates in government regulation Number 55 of 2022,specifically in article 33 paragraph 91) the government defines a special relationship as follows: "Special relationship is a state of dependence or attachment of one party to another party caused by ownership or capital participation,control or blood or marital family relationships that result in one party being able to control the other party or not stand free in running a business or carrying out activities .Special relationship due to ownership or capital participation is deemed to exist in the case of: A Taxpayer has direct or indirect capital participation of at least 25% in another Taxpayer,or relationship between Taxpayers with capital participation of at least 25% in 2 (Two) Taxpayers or more or relationship between 2(Two) Taxpayers or more last mentioned. Government regulation number 55 of 2022 also arranges transactions affected by special relationship, as a reconstruction of the concept of affiliated transaction or transactions conducted with parties that have special relationship. In essence,tax subjects conducting transactions affected by special relationship are required to apply the Arm's Length Principle (ALP).Article 35 paragraph (2) explains that transactions affected by special relationship include: Affiliated transactions and /or ,Transactions conducted between parties that are not related but an affiliated party of one or both parties to the transaction determines the counterparty and transactions price.

With the enactment of this government regulation on December 20,2020,PP No 18 of 2009 revokes,Government Regulations No 23 of 2018 revokes and Government Regulations No 30 of 2020 revokes.In addition, this PP also partially revokes the provisions in article 2 A PP No 94 of 2010 and the provisions of article 10 Government Regulations Number 29 of 2020.Related to these general provisions are as follows: Income Tax is income tax as referred to in the Income Tax Law , Taxpayers are individuals or entities including paying taxes,withholding taxes,and collecting taxes,have tax rights and obligations in accordance with the provisions of the tax lawss and regulations , A Tax year is a period of 1 (Year) calender if it is mandatory to use an accounting year that is not the same as a calender year , Letter of Notification is a letter used by taxpayers to report the calculation and or payment of taxes, tax object and or no tax objects and or assets and liabilities in accordance with the provisions of the tax laws and regulations , annual notification letter is a notification letter for a tax year or part of a tax year ,haji financial management agency is an institution that manages haji finance ,the cost or organizing the pilgrimage is an amount of funds that must be paid by citizens who will perform the pilgrimage ,the cost of organizing the social pilgrimage is an amount of funds that must be paid by citizens who will perform the social pilgrimage , the principle of fairness and business custom is the principle that applied in sound business practices that are carried out as independent transactions , transfer price is the price in a transaction that is affected by a special relationship , A Public company is a public company or a company that carried out a public offering of shares in accordance with the provisions of laws and regulations in the field of capital investment , An Open deposit taxpayer is public entitas taxpayer in

the form of Employee is able to individual who works for an employee based on an agreement, whether written or not, to carry out two jobs in a certain position or activity by obtaining compensation paid based on a certain period, completion of work or other conditions. Determined by the employee, including individuals who do work in the government sector, Minister is the minister administering government affairs in the field of state finance, Tax is a mandatory contribution that must be paid by citizens, companies or other institution to the government as part of the income or profits earned. Taxes are one of the most important source of state revenue and form the basis for development in Indonesia. Indonesia is very important because taxes can fund various development activities such as infrastructure development activities such as infrastructure development, health, education and community empowerment (Alfitah and Latifah, 2017).

Table 1.1. Tax revenue targets for Tax Income types in the Bogor area and Bekasi City Region and 2022-2025 achievement targets.

1. The City of Bekasi and The City of Bogor are large tax payers from the regional office
2. Bogor, originating from the regional office of the directly general of taxes, large taxpayers. Entrepreneurs who are corporate taxpayers engaged in business and trade and individual taxpayers come into effect April 1, 2022
3. Depok comes from the regional office of the directly general of taxes, has a large tax liability. The goods and services trade sector which is included in the large company category applied April 1, 2022
4. Tangerang comes from the regional office of the directly general of taxes. Large tax payment in the large trade and industry sector are free on April 1, 2022
5. Bekasi originating from the regional office of the directly general of taxes. Large tax payments in the trade goods and industry sector starting April 1, 2022

Data source: Data processed by the author, December 17, 2022 to January 5, 2023

Tax performance until August 2022 reached IDR 1.171,8 trillion and experienced a growth of 58.1% (Jakarta, Ministry of Finance Tax News, October 5, 2022). Stated that: The increase in Tax revenue performance is influenced by the trend of increase export commodity process, expensive and low base economic growth in 2021 due to the provisions of fiscal incentives and the implementation impact of the Law on Harmonization of Tax Regulations (Law No 7 of 2021) Became effective on April 1, 2022). Fintech tax that took effect May 1, 2022 and began to be paid in June 2022. Crypto tax that took effect from May 1, 2022 and was paid in June 2022.

Research Focus:

- Focus on the level of understanding of individual taxpayers and corporate taxpayers on the effective and effective implementation of Government Regulation No 55 of 2022 and have a significant and material impact on increasing the national income sector.

Formulation of the problem:

- How big is the tax contribution of income tax to individual taxpayers and corporate taxpayers after the enactment of Government Regulations No 55 of 2022 in the Jabodetabek region to National income and local regional income.

The Purpose of this research is :

- To effectively increase understanding of large taxpayers, especially corporate income taxpayers after the issuance of Government Regulation No 5 of 2022 to comply with taxes and report and fulfill their tax obligations properly and correctly in accordance with applicable laws and regulations

Benefit of research :

- Taxpayers will increase their understanding of Government Regulation No 55 of 2022 and are expected to increase the growth in income receipts from the trade, industry, retail and other free trade sector to increase and increase national income.
- For the government it is useful to become material for further study related to the imposition of income tax on Corporate and individual taxpayers on the subject of large taxpayers in increase tax sector revenue.

## RESEARCH METHOD

The definition of tax according to Prof Dr PJA Andriani, taxes are contribution to the state (Which can be imposed) which are owed by those who are obliged to pay them according to statutory regulations with no achievement back which can be directly appointed and whose purpose is to finance public expenditure government. According to the third amendment of the General Tax Provision Law No 6 of 1983 and article 1(1) of Law No 28 of 2007, Tax is a compulsory contribution to the state by individuals or entities based on the Law, without receiving direct compensation and is used to fulfill state needs and public welfare. Government regulation No 55 of 2022 has been issued and abolishes the SME tax regulated by government regulation No 23 of 2018. PP No 55/2022 has several changes the SMEs should pay attention to, which are carried out according to the provisions of the Tax Law, PP NO 55/2022 enforces a final income tax of 0,5% on Gross income and the relevant gross circulation amount is the tax payers's gross circulation during one year. Companies with a gross income of no more than IDR 500 million in one tax year are exempt from income tax. Government regulation (PP) No 55 of 2022 has changed several income tax rules, including the final income tax rate of 0,5% previously regulated in PP No 23 of 2018. The Final PPH rate of 0,5% will be imposed on the gross circulation of domestic taxable business entities including individuals, cooperatives, trust, limited partnership, joint ventures, village enterprises, village owned enterprises) that do not exceed IDR 4.8 billion in one tax year. However according to article 60(1) of PP No 55 of 2022, PPh does not apply to individual taxpayers whose gross circulation income in one tax year are up to IDR 500 million.

**Table 2.1. Table of measurement of the classification level of understanding of government No 55 of 2022 in the Bekasi City**

Measurement and Categories	% age
Not really understand	<50%
That's enough	51%-79%
Understand	80%-89%
Very Understanding	90%-100%

Data Source: Data processed by the author (December 17, 2022 to July 30,2023)

The research carried out awas using a qualitative descriptive method with a content analysis approach that aims to understanding the object under study in depth. According to ( Sugiyono,2013) a qualitative descriptive method is a research method is a research method used to examine natural object conditions (as opposed to be experiments) where the researcher is a key instrument,data collection techniques are carried out by direct interviewed. According to Sekaran dan Bougie (2017) population is the entire group of people,events or othrer things that will be investigated by researchers. In This qualitative descriptive research method,researchers take populations and respondents of taxable in the free trade, free industry,franchise and retail sector.

**Table 3.1. List of individual taxpayers Corporate income tax payers in taxes from the trade and industry sector and domestic large franchise and retailers in the City of Bogors and Bekasi City.**

No	Type Of Business	Amount
1.	Free Trade	4
2.	Free Industries	6
3.	Frinchising	7
4.	Big Retail	8
	<b>Total</b>	<b>25</b>

Data source: Data processed by researchers (17 December 2022-30 July 2023)

**Table 3.2: Content Analysis : Regulatory information indi9cators for government regulation no 55 of 2022**

No	Research Content
1.	Understanding Government Regulation No 55 of 2022 concerning the imposition of income tax on domestic trade transactions
2.	Knowledge of income which is the object of income subject tax
3.	Knowledge and understanding of regulation Government Regulation No 55 of 2022 for types of business entities that are classified as large and in the form of PT
4.	Opportunity to take advantage of income tax incentive facilities

Data source: Data processed by research from 17 December-30 July 2023.

Data was collected using in person interview techniques and online zoom meeting Miss Ratih in June 5,2023 to July 30,2023 around 10.00-21.00 wib.Respondent and informants who were the object of research were classified based on gender,age,exucation and type of business and turnover per month.

**Table 3.2. Table of informant characteristics based on age**

No	Age	Number of informant	%age
1	Less than 25-30 years	6	24%
2	31 thn-40 years	4	16%
3	41 thn-50 years	9	36%
4	More than>50 years	6	24%
Jumlah		25	100%

Data Source: Data processed by researchers (17 December 2023 to 30 July 2023)

## RESEACH RESULT AND DISCUSSION

The criteria for respondents and informants that the researchers interviewed were:

- Only large and medium sized enterpreneur have been subject to income tax in the Bekasi City and their surroundings which have been effective since April 1,2022 reffering to Law No 21 of 2021 Concerning Harmonization of Tax Regulations.Data was collected using in person interview techniques and online zoom meeting Miss Ratih in December 17.2022-July 30,2023 around 10.00-21.00 wib.Respondents and informants who were the objects of research were classified based on gender,age,education and type of business and turnover per mont

**Tabel 4.1. Table of research results on Informants characteristics based on Business Classification**

No	Business classification	Number of informant	Percentage
1	Classification of large businesses (wholesale and industrial trade)	6	25%
2	Classification of large businesses (wholesale and industrial trade)	9	35%
3	Business classification (based on MSME)	10	40%
Total		25	100%

Data Source:Data Processed by reearchers (17 December 2022 to 30 July 2023)

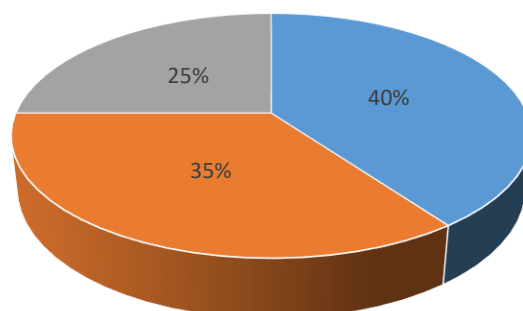


**Table 4.2. Table of data for respondents informants for the Bekasi areas and Its Surroundings**

No	Indicators and Types of Corporate and Individual Tax Payers	The Number Of MSMEs
1.	Large entrepreneurs of the type of large trade and industry in the Bekasi City and big city areas (2 Corporate taxpayers, 5 Individual taxpayers)	6
2.	Ever retail trading trade and industry in the Bekasi City and Bogor municipalities (5 Corporate taxpayers and 4 individual taxpayers)	9
3.	Medium MSMEs trading 4 Corporate taxpayers and 6 individual taxpayers	10
	Total	25

Source of Data : Data processed by researchers (17 December 2022 to 30 July 2023)

Chart of Interviews with respondents and informants



The research results obtained in the field using direct interview techniques and online zoom meeting Miss Ratih with 25 informants are shown in the circle diagram which shows that 49% come from large business and industrial environmental that are classified as having large Corporate Tax Obligation and paying large taxes. As much as 25% comes from the Business which is industry businesses which are classified as MSME entrepreneur and 35% comes from the retail trade and industry business environment

Regarding the answer from 25 respondents, the researcher used an in person interviews approach and online zoom meeting Miss Ratih showed that:

Based on the results of the interviews: According to questions No 1 shows that as many as 10 people, namely 49% of Business actors do not know PP No 55 of 2022 and 15 people already know government No 55 of 2022 regarding the application of changed in income taxes. Based on the results of the interviews according to question number 2: Whole sale and retail and industrial business actors are not fully aware of the change in the application of income Tax related to the issuance of PP No 55 year 2022 which is borne by the government as much as 40%-60% already know about it. Respondents and

informants answer regarding the application of government regulation No 55 of 2022 on income tax:

Based on the results of interviews with large entrepreneurs, large retailers and middle and upper MSME entrepreneurs they understand government regulation number 55 of 2023 by 60% and the remain 40% do not understand, 70% of enterprteneurs know there are tax incentive and the remain 30% do not know there are tax incentives for facilities from the government from the results of interview with 25 informants it was found that 100% as many as 25 informants agreed to the implementation and enactment and refinement of government regulation nuymber 55 of 2023 to support their business sector and increase state revenue in the tax sector, especially from tax imposition production in the Bekasi City

Respondent's and informants's answer regarding the implementation of Government Regulation No 55 of 2022 on Income Tax : remaining

Based on the results of interview with large enterprenenurs, large traders, and middle and upper MSME enterprenenurs, they understand government regulations No 55 of 2022 by 60% and the remaining 40% do not understand, 70% of enterprenenurs are aware of tax incentives and the remaining 30% do not know if any tax incentive facilities from the government. From the results of interviews with 25 informants it was found that 100% as many as 25 informants agreed to the implementation and enactment and refinement of government regulation No 55 of 2022 to support their Business world sector especially from the imposition of income tax in the Bekasi City.

**Table 4.3. The Results of the research in the implementation of government regulation No 55 of 2022 regarding income tax in the Bekasi City and its surroundings.**

#### Result of research

Understanding of the implementation of Tax changed :		
Income on Corporate and Individual Corporate and Individual taxes related to free trade	32%	68%
Income from trade transaction if taxable and services for Medium to high retail transaction	48%	52%
Imposition of income in devidends, royalties	70%	30%
Understanding of the imposition of corporate income Tax and Individual income Tax		
Cibubur and surrounding areas	46%	54%
Bekasi City and Surroundings	40%	60%
An understanding of the imposition of taxes on in kind or enjoyment		
In the Cibubur and Pondok Melati Area	32%	68%
In Bekasi City Area	48%	52%



Understanding of the exemption from income tax objects related to individuals who run micro and small businesses who are individuals who run productive businesses that meet the following criteria: Have a maximum net worth of Rp 500 million excluding land and buildings for business premises or have a business turnover of up to Rp 2.5 billion a year 60% Understand and 40% not understand. Income from investment in certain fields received by the pension fund 40% Understand and 60%. An understanding of the costs that can be deducted from the gross income for sales and promotion expenses :Understand 70% and 30% not understand

Data source: Data Processed by Researchers from 17 December 2022 to 30 July 2023

## CONCLUSION

1. It is necessary to increase understanding effectively and efficiently and maximally for tax subjects on income which are income tax objects related to the issuance of Government Regulation No 55 of 2022, specially in The Bekasi City Region and its surroundings.
2. They need for dissemination if government No 55 of 2022 for tax subjects who have amount of turnover which allows them to be subject to even better income tax after the issuance of the Tax Harmonization Law which took effect April 1,2022 and Government Regulation No 55 ,2022 effectively,efficiently and sustainable.
3. The important of instilling awareness in the community through outreach on the imposition of tax income in the Bekasi City and its areas for the purpose of national tax revenue.

## Implications :

1. It is hoped that Government Regulation No 55 of 2022 can be understood and implemented for the Purpose of increasing income from the income tax sector,especially in The Bekasi City region and its surroundings.
2. There needs to be an integrated outreach for business people both in the Bekasi City area and its surroundings which are supervised by the government to increase understanding of absent tees and those who have not complied with and have not paid taxes according to government regulations that have been stipulated.

## Limitations :

1. The author conducted this research through direct interview techniques and online zoom meeting, so it is very limited in terms of data collection, especially in terms of knowing and ensuring tax subjects and income for taxes that do not comply with government regulation regarding the imposition of income tax according to Government Regulation No 55 ,Year 2022.
2. This research is limited to the importance of implementing government regulation No 55 of 2022 at Bekasi City Region.

## Suggestion :

Based on the above:

1. There needs to be an understanding on sustainable basis regarding the imposition of income tax in the Bekasi city area region effectively directly and directly through coordination with the Director General of Taxes,other related partied.



2. There needs to be continuous coordination between the government, business actors, MSME entrepreneurs and other large and medium wholesalers and the wider community regarding the understanding of Government Regulation No 55 of 2022 so that it can be properly implemented in the Bekasi City Region and its surroundings, especially for income tax subjects that are subject to taxable certain areas supervised by the government.
3. There needs to be a firm and appropriate approach and follow-up for category of individual or Corporate Tax subjects who do not pay taxes as in accordance with applicable laws and regulations with the aim of disciplining to pay taxes to increase state revenue.

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