International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Analysis Of Compliance In The Procedure For Withholding Income Tax Article 4 Paragraph (2) For Employee Housing Rentals/Buildings At Pt Pamapersada Nusantara

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Abstract

Withholding and depositing of Article 4 Paragraph (2) Income Tax on rent/buildings used as housing facilities provided by the company for employees is part of the company's tax obligations that must be carried out in accordance with applicable tax provisions. PT Pamapersada Nusantara as one of the large mining companies provides housing facilities to its employees by means of employees looking for a house then renting it, then it will be paid by the company directly to a third party (the owner of the rented house). This gives rise to an obligation to withhold final Income Tax on the rental payments. This study aims to determine how to withhold and deposit Article 4 Paragraph (2) Income Tax, compliance with tax regulations, and obstacles faced during implementation. This study uses a descriptive qualitative approach by conducting direct observation at PT Pamapersada Nusantara. The results of the study indicate that the company has carried out its tax obligations in accordance with the provisions, including the use of the Integrated Tax Processing e-system that supports electronic and mass tax reporting. However, several obstacles were found, such as data input errors, lack of technical training for related staff, and delays in deposits caused by administrative obstacles. Based on these findings, it is concluded that the company's compliance in implementing the withholding of Article 4 Paragraph (2) Income Tax is quite good, but still requires improvement in technical and managerial aspects through periodic training, evaluation of the reporting system, and increased coordination between departments involved in the taxation process.

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Keywords: Tax compliance, Article 4 Paragraph (2) Income Tax, Employee housing, Building rental, Integrated e-Tax Processing.

INTRODUCTION

Taxation plays a crucial role in supporting national development financing. It is a compulsory contribution from citizens to the state, regulated by law, without receiving any direct reciprocal service, and is intended to fund public expenditures in line with the government's responsibilities. Tax law refers to the legal framework that governs the state's authority to collect wealth from individuals and redistribute it through the state treasury, making it a form of public law that regulates the relationship between the government and taxpayers (Sutedi, 2022). Among the many types of taxes, Income Tax (PPh) is one of the most significant, covering a variety of income sources, including final income such as rental income from land and buildings, as stipulated in Article 4 Paragraph (2) of the Income Tax Law. This tax is imposed on both individuals and entities on income received within a fiscal year, such as business profits, salaries, interest, bonuses, or prizes.

Compliance with tax obligations is not only a legal requirement but also strengthens a company's reputation and accountability in the eyes of both the public and tax authorities. One critical area of compliance is Income Tax Article 4 Paragraph (2), which mandates tax withholding on rental payments for land or buildings, including housing provided by companies to employees. PT Pamapersada Nusantara, a major player in Indonesia's mining sector, is legally responsible for adhering to this regulation. Proper implementation ensures transparency and compliance, particularly when housing is provided as part of employee benefits. As emphasized in previous studies, companies often struggle to comply due to a lack of qualified tax personnel and the frequent changes in tax regulations, which complicate administrative processes (Rizka et al., n.d.).

Income Tax Article 4 Paragraph (2) is a final tax applicable to income from leasing land or buildings. It serves as an important mechanism for generating government revenue to support the nation's infrastructure and development. This provision, based on Law No. 36 of 2008, clarifies that such income is taxed at a final rate, which differs from other types of corporate income taxes. Therefore, companies like PT Pamapersada Nusantara must strictly comply when offering employee housing, to avoid administrative penalties or legal consequences. Despite the simplicity intended by the regulation, many businesses still lack a clear understanding of how to administer tax deductions for housing benefits, which leads to repeated errors and potential noncompliance.

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Ensuring high tax compliance in the application of Income Tax Article 4 Paragraph (2) is essential, particularly for companies that lease housing for employees' welfare. A company's compliance can significantly improve its public image and stakeholder trust, while noncompliance may damage corporate reputation (Rizka et al., n.d.). Proper compliance involves accurate tax calculation, timely payment, and appropriate reporting. However, in practice, companies often face difficulties due to regulatory complexity, weak tax information systems, or administrative errors. As noted by Fiqram Ramadhan Effendy and Lina Mariana (2021), precise tax calculation and deduction under Article 4(2) depend on a solid understanding of current tax procedures, highlighting the importance of competent internal personnel.

Furthermore, Maalangga et al. (2021) emphasize that proper tax accounting practices are critical to managing Income Tax Article 4 Paragraph (2) obligations effectively. Noncompliance can result in not only revenue loss for the state but also legal risks for companies. For a large-scale mining contractor like PT Pamapersada Nusantara, implementing tax deductions properly is a major challenge, particularly in managing widespread operations and ensuring all processes meet legal standards. Administrative sanctions, fines, and damage to corporate image are among the consequences of tax violations. Therefore, this study aims to assess PT Pamapersada Nusantara's compliance in applying Income Tax Article 4 Paragraph (2) to employee housing facilities and to identify the factors influencing this compliance. The findings are expected to enhance tax knowledge and provide practical recommendations to help the company maintain optimal tax compliance.

LITERATURE REVIEW

Income Tax (PPh) Article 4 Paragraph (2)

Income Tax (PPh) Article 4 Paragraph (2) is a final tax imposed on specific types of income, which means the tax withheld cannot be credited against other income tax liabilities (Effendy & Mariana, 2021). This differs from taxes like PPh Article 21 or 25, which involve calculations based on income and related expenses. According to Law No. 36 of 2008 on Income Tax, Article 4 Paragraph (2) includes final tax on income such as interest from deposits, bonds, and savings; general prizes; capital market transactions including derivatives and share transfers involving venture capital companies; income from transfers of land and/or buildings, construction services, real estate, and rental of land/buildings; as well as other specific income regulated by government provisions. Specifically, income from the rental of land and/or buildings is subject to a final tax rate

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of 10% of the gross rental amount, as stipulated in Ministry of Finance Regulation No. 118/PMK.03/2016.

Rates and Calculation of PPh Article 4 Paragraph (2)

Income Tax Article 4 Paragraph (2) is a final income tax imposed on certain types of income, as regulated by Indonesian tax law, and its payment cannot be credited against other tax obligations (UU No. 36 Tahun 2008). One of the applicable rates under this provision is for rental income derived from land and/or buildings, which is taxed at a final rate of 10% of the gross rental value (Direktorat Jenderal Pajak, n.d.). This flat rate aims to simplify the tax calculation process and provide legal certainty for taxpayers. The calculation of this tax is straightforward and does not account for any deductible expenses incurred during the rental period.

Procedures for Deduction and Depositing PPh Article 4 Paragraph (2)

The withholding of Income Tax Article 4 Paragraph (2) is carried out by the lessee as the designated withholding taxpayer. After the tax is withheld, it must be deposited into the state treasury through authorized banks or post offices, following the applicable regulations. For reporting purposes, taxpayers must use the Integrated Tax Processing (e-PPT) application or appropriate tax forms as stipulated by the Directorate General of Taxes. According to Sriwulandari et al. (2022), withholding obligations apply when the lessee is a government body, domestic corporate taxpayer, event organizer, permanent establishment, joint operation, foreign company representative office, or an individual appointed by the Directorate General of Taxes. Additionally, individual taxpayers such as accountants, architects, doctors, notaries, land deed officials (PPAT, excluding subdistrict heads), lawyers, and consultants who conduct independent professions or business entities with proper bookkeeping are also designated as withholding agents. However, if the lessee is an individual not appointed by the Directorate General of Taxes and not a tax subject, the income tax liability must be fulfilled directly by the income recipient or property owner.

Company Tax Compliance

Tax compliance refers to the attitude and actions of taxpayers in fulfilling their tax obligations in accordance with prevailing regulations, including timely reporting, withholding, remittance, and payment of taxes. Specifically, compliance related to rental income is influenced by the taxpayer's understanding of tax regulations, the ease of

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administrative systems, and perceptions of the tax authority's effectiveness (Ondoro, 2021). Tax compliance also involves the ability of taxpayers to voluntarily comprehend, implement, and adhere to all legal tax provisions. In a corporate context, tax compliance is categorized into two main dimensions: **formal compliance**, which includes fulfilling administrative requirements such as filing annual tax returns (SPT), conducting tax withholdings, and issuing withholding slips on schedule; and **material compliance,** which ensures that tax calculations and payments reflect the actual amounts owed, free from data manipulation or inaccuracies.

Challenges in Implementing PPh Deduction Article 4 Paragraph (2)

The implementation of Income Tax Article 4 Paragraph (2) faces several significant challenges, particularly due to taxpayers' limited understanding of tax regulations, especially regarding frequent legal updates and technical rules. Inadequate knowledge can lead to errors in tax calculation, reporting, and remittance (Junaid, 2023). Administrative complexity further compounds the issue, as inefficient systems, lack of staff training, and minimal use of digital platforms like e-SPT and e-Filing slow down tax processing, especially for companies managing a high volume of rental transactions (Dharmawan & Adi, n.d.). Legal uncertainty caused by rapidly changing regulations—often introduced without sufficient education—adds difficulty for businesses attempting to align internal policies with tax law (Indriani et al., 2024). Internally, companies also struggle with weak oversight mechanisms, leading to inaccuracies in withholding and reporting processes, thus increasing the risk of administrative penalties (Indriani et al., 2024). Additionally, technical limitations, such as poor infrastructure and insufficient training on electronic tax systems, further hinder compliance (Gunawan & Kurniawati, 2023). Compounding these issues is the perceived lack of support from tax authorities in providing guidance, which, coupled with poor understanding of tax obligations, can result in financial penalties and damage to a company’s credibility in the eyes of tax regulators.

LITERATURE REVIEW

The study titled *"Implementation of Final Income Tax Article 4 Paragraph 2 on Notary Services: A Case Study at Notary Offices in Medan"* by Putri Kemala Dewi Lubis et al. (2024) found that the application of Income Tax Article 4(2) has generally been conducted in accordance with prevailing tax regulations. Notaries in Medan recognize their obligation to withhold a 10% final income tax from each service transaction. However, the research also highlights significant challenges, particularly in understanding

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technical aspects of tax regulations and difficulties in using the electronic filing system (e-filing). Administrative staff often struggle to align transaction data within the e-filing system, especially when previous reports require corrections. These issues resonate with findings in my own research, where technical errors and a lack of proper training in using electronic tax systems continue to be major obstacles to achieving full tax compliance.

Previous studies indicate that the implementation of Final Income Tax Article 4(2) across various sectors, such as notary services and employee housing, encounters similar problems related to electronic tax reporting, regulatory comprehension, and perceived tax burdens. These findings reflect challenges likely faced by PT Pamapersada Nusantara in applying this tax regulation to employee housing facilities. Therefore, improving administrative staff training, enhancing the use of digital tax reporting technologies, and reviewing tax rates to ease the financial burden are essential steps toward improving tax compliance in the future.

RESEARCH METHODS

The research employed a qualitative descriptive approach to explore the implementation of withholding and remittance of Income Tax Article 4 Paragraph (2) on employee housing facilities at PT Pamapersada Nusantara. The study collected non-numeric data through participatory observation, document analysis, and literature review to gain in-depth understanding of tax compliance practices. The key focus was on evaluating the company's compliance, measured by the accuracy and timeliness of tax deduction, remittance, and reporting. Secondary data, including withholding slips, rental agreements, invoices, tax returns (SPT), and internal financial records, were examined to assess procedural accuracy. The dependent variable was the level of tax compliance, while independent variables included tax regulation understanding, socialization of tax policies, and administrative efficiency. Data were analyzed using Miles and Huberman's model, which involves data reduction, data display, and conclusion drawing, with triangulation applied to ensure validity by comparing multiple data sources, such as tax documents, interviews, and relevant regulations. This methodology allowed the researcher to provide a comprehensive analysis of tax compliance practices and offer practical recommendations for improving the company's adherence to tax obligations.

RESULTS

The research involved six employees from the Finance and Administration Department of PT Pamapersada Nusantara, ranging in age from 30 to 55 years old, with

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diverse roles such as Department Head, Tax Officer, Budget Controller, and Cashier. The participants had extensive work experience within the company, ranging from 5 to 25 years. Data was collected through structured interviews conducted in a conducive office environment, lasting between 45 to 60 minutes per session. In addition to interviews, the researcher was granted access to analyze and photograph internal documents, including tax records, invoices, and employee housing data, alongside relevant tax regulations and previous studies to support the analysis process.

Initial findings revealed three key themes: outstanding company invoices, stock-taking discrepancies in asset tracking, and the implementation of various tax obligations—specifically Income Tax Articles 21, 23, and 4 Paragraph (2). Through thematic coding, the interviews highlighted a strong emphasis on the precision required in tax withholding and remittance procedures. Respondents indicated that the use of integrated tax systems, such as e-Filing and e-Billing, has improved compliance but also introduced challenges, including system errors, limited digital literacy among staff, and the need for strict adherence to documentation requirements. The necessity for complete and error-free tax submissions was frequently underscored.

Further thematic analysis confirmed that PT Pamapersada Nusantara is aware of the importance of complying with tax regulations, especially in regard to Income Tax Article 4 Paragraph (2), which mandates a final tax of 10% on gross rental income from land and/or buildings, including employee housing (Regulation No. 118/PMK.03/2016). Although the company has made efforts to comply, several respondents noted difficulties in interpreting technical requirements and ensuring data accuracy. This highlights the need for improved training, enhanced digital tools, and stricter internal controls to ensure full compliance and avoid administrative penalties.

DISCUSSION

The research findings reveal that PT Pamapersada Nusantara has implemented the Deduction and remittance of Income Tax Article 4 Paragraph (2) on employee housing facilities in accordance with current tax regulations. The housing benefits provided to employees qualify as taxable income in the form of rental payments, falling under the definition of taxable objects according to this regulation. Utilizing the Self-Assessment System, the company calculates, withholds, and reports taxes independently through two primary systems: PAMA FIX, the company's internal finance management platform, and the government-provided Integrated Tax Processing System (e-Pengolahan Pajak Terpadu). These platforms streamline the tax process, including bulk calculation,

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issuance of withholding slips, e-Billing code generation, and electronic submission of tax returns (SPT). This digital integration enhances compliance and accountability, while also supporting good corporate governance practices.

In alignment with legal provisions, PT Pamapersada Nusantara applies a 10% final income tax rate on the gross value of rent paid directly to third-party landlords. This is mandated by Law No. 36 of 2008, Government Regulation No. 34 of 2017, and DGT Regulation PER-16/PJ/2016, which collectively establish that housing facilities constitute non-cash benefits subject to final withholding tax. For example, if the company pays IDR 16,666,667 in rent, a 10% withholding of IDR 1,666,667 must be applied and deposited into the state treasury. This process is fully documented through digital tax slips and submitted via e-Filing to the Directorate General of Taxes (DJP). The company's adherence to this process confirms their compliance with formal tax procedures.

Despite technological advantages, the study identified several operational challenges. Difficulties in data accuracy, such as employee identification, address updates, and inconsistencies in account information, can delay or hinder the tax process. These technical issues are compounded by limited understanding of regulatory changes and insufficient administrative training among staff. According to Ondoro (2021) and Eerola et al. (2023), tax compliance is heavily influenced by understanding of tax law, system accessibility, and the perceived burden of compliance. These factors remain key obstacles that must be addressed to ensure smooth tax operations and minimize the risk of penalties.

The study's findings are consistent with previous research, such as that conducted by Putri Kemala Dewi Lubis et al. (2024), which also observed that while final income tax deductions are generally applied correctly, technical errors and a lack of procedural understanding remain persistent issues. Moreover, transparency in the withholding process is vital to maintaining employee trust. Clear and consistent communication about tax deductions on housing allowances, supported by accurate reporting, is essential to reducing dissatisfaction among employees and maintaining internal trust. This emphasizes the need for ongoing education, process refinement, and a stronger emphasis on regulatory compliance.

CONCLUSION

The findings of this study conclude that PT Pamapersada Nusantara has generally implemented the withholding and reporting procedures for Income Tax Article 4 Paragraph (2) in accordance with applicable regulations, using digital systems such as e-

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Pengolahan Pajak Terpadu and the internal PAMAFIX platform. The company applies the required 10% final tax on gross rental payments for employee housing and completes tax remittance via e-Billing and reporting via e-Filing, in compliance with Law No. 36/2008, Government Regulation No. 34/2017, and DGT Regulation PER-16/PJ/2016. However, challenges remain, including data entry errors, limited technical understanding, and occasional system issues that can delay reporting. This research highlights the importance of system integration, ongoing training, and cross-departmental collaboration to enhance tax compliance practices in large companies, particularly those providing non-salary employee benefits such as housing.

RECOMMENDATION

PT Pamapersada Nusantara is recommended to enhance its internal training programs focusing on taxation, particularly regarding the use of systems like e-Pengolahan Pajak Terpadu and the e-filing application by the Directorate General of Taxes (DJP). It is also essential to establish a structured monitoring and evaluation mechanism for the compliance with Article 4 Paragraph (2) of the Income Tax Law, such as implementing an automatic reminder system for reporting and tax payment deadlines. This system can be integrated into the company's software to minimize the risk of late reporting and potential penalties. Furthermore, strengthening coordination between departments, especially Finance and Administration, Human Capital, and relevant stakeholders, is advised to ensure consistent and accurate data for tax reporting and housing facility management. The findings from this study can serve as a foundation for management to develop more integrated tax policies aligned with HR and financial management systems. By optimizing internal tax information systems and forming a competent tax team, management can ensure tax compliance while enhancing operational efficiency. The research also supports good corporate governance practices, particularly transparency and accountability in reporting, which can improve the company's reputation with stakeholders, including investors, the government, and the public. Future research can explore broader comparisons, such as compliance levels across companies in the same sector or the impact of tax deductions on financial performance. Additionally, further studies could examine the effects of digitalization on tax compliance and the role of human resources in the success of reporting system implementations. More in-depth quantitative or mixed-methods research can also be conducted to assess the effectiveness of the systems used and the relationship between

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staff tax understanding and reporting accuracy, providing valuable insights for future company policies.

MANAGERIAL IMPLICATIONS

The managerial implications of this study suggest that PT Pamapersada Nusantara should prioritize strengthening its tax compliance processes through enhanced internal training and system integration. By focusing on the efficient use of digital tools like e-Pengolahan Pajak Terpadu and e-filing, the company can mitigate challenges such as data entry errors and system delays. Additionally, implementing a structured monitoring and evaluation system for tax reporting and payments can help prevent penalties and improve overall efficiency. Strengthening inter-departmental collaboration, especially between Finance, Human Capital, and other relevant units, will ensure consistency in data management and compliance, particularly for non-salary benefits like housing. The study also emphasizes the importance of transparent and accountable tax practices, which can enhance the company's reputation among stakeholders. Lastly, integrating these practices into the broader HR and financial management systems can foster a more efficient and compliant operational framework, aligning with the company's strategic objectives and corporate governance standards.

RESEARCH LIMITATIONS

The limitations of this study include its focus on a single company, PT Pamapersada Nusantara, which may not fully represent the broader industry context or the practices of other organizations within the same sector. This limits the generalizability of the findings to other companies with different operational scales or tax compliance practices. Additionally, the study primarily relied on internal reports and data, which may not capture all external factors influencing tax compliance, such as changes in regulations or market conditions. The research also highlights challenges related to system integration and technical understanding, which could vary across different departments and personnel. Furthermore, the study did not examine the long-term impact of the recommendations, such as the effectiveness of proposed monitoring systems or the full integration of training programs. Future studies could address these limitations by expanding the sample size, incorporating external factors, and evaluating the sustainability of the proposed improvements over time.

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