



ANALYSIS OF THE IMPLEMENTATION OF OBLIGATIONS FOR WITHHOLDING, PAYMENT AND REPORTING INCOME TAX ARTICLE 23 FOR OUTSOURCING SERVICES AT PT TEKNOLOGI RISET GLOBAL INVESTAMA

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Article Info

Article history:

Received: April 6, 2026

Revised: April 20, 2026

Accepted: May 30, 2026

Keywords:

Outsourcing Services

Article 23 Income Tax

Withholding

Payment

Reporting



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ABSTRACT

This writing aims to determine the implementation of the obligation to withhold, deposit, and report income tax article 23 on outsourcing services at PT Teknologi Riset Global Investama and to determine whether it is in accordance with applicable provisions. This paper uses a descriptive method with data collection techniques in the form of observation and documentation. The object of the paper is PT Teknologi Riset Global Investama. Based on data obtained in the field during the observation process in 2024, especially in June, there was an error in the withholding process, namely an error in determining the Taxable Basis (DPP), resulting in overpayment of tax to the state and underpayment to vendors. Based on the overpayment, the PT Teknologi Riset Global Investama made transfers (PBK) to several tax periods and other types of taxes and for the periods of July to December as well as 2025 and 2026, the withholding has been carried out in accordance with applicable provisions. The deposit process in 2024 to 2026 has been carried out on time according to the specified deadline. In addition, there was a delay in the reporting process for the 2024 period for the June tax periods due to the transfer process and period for the July SPT corrections. For the August to December period and in 2025 and 2026, Article 23 income tax reporting was completed in accordance with applicable regulations.

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INTRODUCTION

Indonesia is a developing country that upholds the rule of law based on the 1945 Constitution and the principles of Pancasila. The country has undertaken comprehensive development efforts in both infrastructure and public services. The successful implementation of national development requires support and participation from society, particularly through tax collection (Herfina & Rahmawati, 2021). Since taxes are generated from various economic activities carried out by the public, taxpayer compliance plays a crucial role in supporting the achievement of national development goals.

Over the last five years (2019–2023), tax revenue in Indonesia has generally shown an upward trend, reflecting improved taxpayer compliance. Tax revenue reached IDR 1,332.67 trillion in 2019 but declined to IDR 1,072.11 trillion in 2020 due to the impact of the COVID-19 pandemic. In 2021, tax revenue recovered to IDR 1,278.63 trillion, representing a growth rate of 19.3%, followed by a significant increase to IDR 1,716.77 trillion in 2022, with a growth rate of 34.3%. In 2023, tax revenue continued to grow by 8.9%, reaching IDR 1,869.23 trillion (Directorate General of Taxes, 2024). This trend demonstrates the important contribution of taxpayer compliance to the growth of state revenue and national development. The data are presented in Figure 1.

Figure 1.1
Tax Revenue Statistics in 2023



Sumber: Direktorat Jenderal Pajak (2024)

The increase in tax revenue highlights the significant role of taxation as a major source of government revenue, particularly Income Tax (PPH), which is closely associated with business activities (Handayani, 2019). One category of income tax related to business transactions is Article 23 Income Tax, which applies to various types of services, including outsourcing services (Putrifidi, 2025). The outsourcing industry has experienced substantial growth and contributes significantly to economic activities. According to data from the Indonesian Outsourcing Business Association (ABADI), the outsourcing sector employs more than 2.27 million workers, with an estimated annual wage value of IDR 105.5 trillion (Putri, 2026). Consequently, the increasing utilization of outsourcing services has also increased the tax obligations of companies, particularly regarding the withholding, remittance, and reporting of Article 23 Income Tax.

Despite these obligations, companies that utilize outsourcing services continue to face challenges related to tax compliance, withholding accuracy, and tax reporting. Common issues include errors in determining the Tax Base (Dasar Pengenaan Pajak/DPP), delays in tax remittance, and reporting practices that do not fully comply with applicable regulations (Ompusunggu et al., 2025). Based on Minister of Finance Regulation No. 141/PMK.03/2015, the tax base for Article 23 Income Tax on outsourcing services excludes salaries, wages, honoraria, allowances, and other employee-related payments made by the labor service provider. Therefore, Article 23 Income Tax is imposed solely on the service fee or management fee component of the outsourcing contract (Suartama, 2023).

PT Teknologi Riset Global Investama is an investment company operating in the technology, telecommunications, property, and infrastructure sectors. The company utilizes outsourcing services in its daily operations, including office boy services. As the user of outsourcing services, the company is

responsible for withholding Article 23 Income Tax on payments made to outsourcing vendors. However, the company has encountered difficulties in determining the correct tax base, resulting in withholding errors that have led to tax overpayments and affected the reporting process. These circumstances highlight the importance of implementing Article 23 Income Tax obligations accurately and in accordance with applicable regulations. Therefore, this study is entitled "Analysis of the Implementation of Withholding, Remittance, and Reporting Obligations of Article 23 Income Tax on Outsourcing Services at PT Teknologi Riset Global Investama."

Literature Review

Income Tax (PPh) is a tax imposed on individuals and entities on income earned or received within a tax year. Under Indonesian tax regulations, taxable income includes any increase in economic capacity derived from domestic or foreign sources that can be used for consumption or to increase a taxpayer's wealth. As one of the primary sources of government revenue, income tax plays a vital role in financing public expenditures and supporting national development.

Article 23 Income Tax is a withholding tax imposed on income derived from capital, services, awards, and certain other types of income not subject to Article 21 Income Tax. The tax is generally withheld by the income payer and applies to domestic taxpayers and permanent establishments. The objects of Article 23 Income Tax include dividends, interest, royalties, rental income (excluding land and buildings), and payments for various services, including outsourcing services.

Outsourcing refers to the delegation of certain business activities or supporting functions to third-party service providers. Under Indonesian regulations, outsourcing companies are responsible for managing the workforce, including employment relationships, employee rights, and labor protection. Organizations commonly utilize outsourcing services to improve operational efficiency and focus on their core business activities. Outsourcing services are explicitly classified as one of the service categories subject to Article 23 Income Tax under Minister of Finance Regulation No. 141/PMK.03/2015. Such services may include cleaning services, security services, customer service, information technology support, digital marketing, and other supporting business functions.

The withholding mechanism for Article 23 Income Tax on outsourcing services is subject to a tax rate of 2% applied to the tax base. In accordance with Minister of Finance Regulation No. 141/PMK.03/2015, the tax base excludes salaries, wages, honoraria, allowances, and other employee-related payments made by the outsourcing provider. Consequently, Article 23 Income Tax is imposed only on the service fee or management fee component of the outsourcing contract. After withholding the tax, the withholding agent is required to remit the tax electronically using a billing code issued through the tax administration system. The remittance must be completed no later than the 15th day following the end of the relevant tax period. Furthermore, taxpayers are required to report Article 23 Income Tax through the Unified Periodic Income Tax Return (SPT Masa PPh Unifikasi). Since the implementation of the Coretax system, both tax payment and reporting processes have become more integrated, and tax returns must be submitted no later than 20 days after the end of the tax period.

This study examines the implementation of Article 23 Income Tax obligations on outsourcing services at PT Teknologi Riset Global Investama. The analysis focuses on three key aspects of tax compliance: (1) tax withholding, including the determination of the tax base and calculation of tax payable; (2) tax remittance, including compliance with payment procedures and deadlines; and (3) tax reporting, including compliance with reporting requirements through the Coretax system. These aspects are evaluated based on prevailing Indonesian tax regulations governing Article 23 Income Tax and outsourcing services.

RESEARCH METHOD

This study was conducted at PT Teknologi Riset Global Investama, located at Menara MTH, 12th Floor, Jl. Letjen M.T. Haryono Kav. 23, Tebet Timur, South Jakarta, Indonesia. The research focused on the implementation of withholding, remittance, and reporting obligations of Article 23 Income Tax on outsourcing services.

A descriptive research method was employed to systematically describe and analyze the implementation of Article 23 Income Tax obligations based on actual conditions and available data. This approach was considered appropriate for assessing the company's compliance with applicable tax regulations regarding outsourcing service transactions.

The study utilized both primary and secondary data sources. Primary data were obtained through direct observation and documentation within the company, while secondary data were collected from books, academic journals, government regulations, official documents, and other relevant references related to Article 23 Income Tax and outsourcing services. The data sources consisted of company records obtained directly from PT Teknologi Riset Global Investama and various supporting literature on taxation.

Data collection was carried out through observation and documentation techniques. Observation enabled the researcher to directly examine the procedures for withholding, remitting, and reporting Article 23 Income Tax on outsourcing services. Documentation was used to collect and review company records, tax reports, regulations, and other supporting documents related to the implementation of tax obligations. The collected data were subsequently analyzed descriptively to evaluate the company's compliance with prevailing tax regulations.

RESULTS AND DISCUSSIONS

PT Teknologi Riset Global Investama is an investment and business development company operating in the technology, telecommunications, and digital infrastructure sectors. To support its business activities, the organization utilizes outsourcing services, including office boy services provided by third-party vendors. As the service user, it is responsible for the withholding, remittance, and reporting of Article 23 Income Tax in accordance with Indonesian tax regulations.

The study reveals that the implementation of Article 23 Income Tax obligations was generally carried out in compliance with prevailing provisions. The tax was imposed at a rate of 2% on the management fee component, which served as the tax base, while salaries, wages, allowances, and other employee-related compensation were excluded as stipulated under PMK No. 141/PMK.03/2015. During 2024, Article 23 Income Tax amounting to IDR 750,755 was withheld based on a total management fee of IDR 11,741,242. However, an error occurred in June 2024 due to the incorrect determination of the tax base, resulting in an overpayment of tax. After the issue was identified, corrective actions were taken and the calculation procedure was properly applied throughout the remaining tax periods. In 2025 and the first quarter of 2026, the total amount withheld reached IDR 306,177 and IDR 80,567, respectively.

Concerning tax remittance, all liabilities were settled through the electronic tax payment system within the statutory deadline, namely no later than the fifteenth day after the end of each tax period. No late payments were identified during the period under review. Regarding tax reporting, submissions were made through the Unified Monthly Income Tax Return (SPT Masa PPh Unifikasi). Although the June 2024 return was filed late and the July 2024 return required an amendment due to the previous calculation error, all subsequent submissions were completed on time and complied with the relevant requirements. Overall, the evidence indicates that PT Teknologi Riset Global Investama has largely fulfilled the withholding, remittance, and reporting requirements related to Article 23 Income Tax on

outsourcing services. Nevertheless, the incident in June 2024 underscores the importance of accurately distinguishing management fees from employee compensation components to avoid overpayments and reporting discrepancies.

Withholding of Article 23 Income Tax on Outsourcing Services

As the recipient of outsourcing services, PT Teknologi Riset Global Investama is required to withhold Article 23 Income Tax on payments made to service providers. The calculation follows Minister of Finance Regulation No. 141/PMK.03/2015, which specifies that the tax is imposed solely on the management fee component, excluding salaries, wages, allowances, and other employee-related compensation. The tax amount is calculated using the following formula:

$$\text{Article 23 Income Tax} = 2\% \times \text{Management Fee}$$

The analysis shows that an error occurred during the June 2024 tax period when the gross invoice value was used as the tax base instead of the management fee. This mistake resulted in excess tax payments to the government and insufficient payments to the outsourcing vendor. To address the discrepancy, a tax transfer (Pemindahbukuan/PBk) procedure was undertaken. For the following tax periods, from July to December 2024 and throughout 2025 and 2026, the calculation was performed correctly and in accordance with the prescribed provisions.

These results indicate substantial compliance with PMK No. 141/PMK.03/2015 regarding Article 23 Income Tax on outsourcing services. However, the issue identified in June 2024 demonstrates the importance of accurately determining the Tax Base (Dasar Pengenaan Pajak/DPP) in outsourcing transactions to prevent miscalculations of tax liabilities. Once the discrepancy had been resolved, the appropriate procedures were consistently applied in all subsequent periods.

Remittance of Article 23 Income Tax

Following the withholding process, PT Teknologi Riset Global Investama is obligated to remit the withheld tax to the state treasury. According to Director General of Taxes Regulation No. PER-24/PJ/2021, tax remittance must be completed no later than fifteen days after the end of the relevant tax period.

Based on the remittance records from 2024 to 2026, all Article 23 Income Tax liabilities were paid before the statutory deadlines. Consequently, the company was not subject to any administrative penalties or sanctions related to late payment.

These findings indicate that the company's remittance practices were fully consistent with the provisions of PER-24/PJ/2021. Timely tax payments reflect effective tax administration and strong internal control procedures, while also demonstrating the company's commitment to fulfilling its tax obligations and minimizing the risk of administrative sanctions.

Reporting of Article 23 Income Tax

In addition to withholding and remittance obligations, the company is required to submit a Monthly Article 23 Income Tax Return (SPT Masa PPh Pasal 23). Based on PER-24/PJ/2021, the tax return must be submitted no later than twenty days after the end of the relevant tax period.

The findings reveal that a reporting delay occurred during the June 2024 tax period due to the tax transfer (PBk) process resulting from the withholding error. Furthermore, a correction to the tax return was submitted in July 2024. However, all reporting obligations from August to December 2024, as well as throughout 2025 and 2026, were completed within the prescribed deadlines and in accordance with applicable regulations.

Overall, the reporting process demonstrated a high level of compliance with tax regulations. The delay and correction that occurred in 2024 were directly related to the withholding error and the subsequent administrative adjustment process. After these issues were resolved, the company consistently fulfilled its reporting obligations on time. Moreover, the implementation of the Coretax system contributed to a more integrated and efficient process, enabling tax payment and reporting activities to be conducted more effectively than under the previous DJP Online system.

Overall Compliance Assessment

Overall, the implementation of Article 23 Income Tax obligations on outsourcing services at PT Teknologi Riset Global Investama can be considered compliant with Indonesian tax regulations. The only significant issue identified during the observation period was the withholding error that occurred in June 2024. Following corrective actions through the tax transfer mechanism, the company successfully complied with all withholding, remittance, and reporting requirements in subsequent periods. These findings indicate that the company has established effective tax administration practices and has demonstrated a strong commitment to tax compliance.

CONCLUSION

The findings indicate that the implementation of Article 23 Income Tax obligations on outsourcing services at PT Teknologi Riset Global Investama was generally carried out in accordance with the applicable tax regulations. The withholding process complied with Minister of Finance Regulation No. 141/PMK.03/2015, which stipulates that the tax base should be limited to the management fee component and should exclude salaries, wages, allowances, and other employee-related payments. However, an error occurred during the June 2024 tax period when the company used the gross payment amount instead of the management fee as the tax base. This error resulted in an overpayment of tax to the government and an underpayment to the outsourcing vendor. To address this issue, the company carried out a tax transfer (pemindahbukuan) process to reallocate the excess payment across several tax periods and tax types. Subsequent withholding activities from July 2024 through 2026 were conducted correctly and in accordance with the applicable regulations.

The remittance of Article 23 Income Tax was performed in compliance with Directorate General of Taxes Regulation No. PER-24/PJ/2021. Throughout the period from 2024 to 2026, all tax payments were remitted within the prescribed deadlines, indicating a satisfactory level of compliance. Regarding tax reporting, the company generally complied with the reporting requirements; however, a delay occurred in the submission of the June 2024 monthly tax return due to the completion of the tax transfer process resulting from the withholding error. Consequently, the company was subject to an administrative penalty of IDR 100,000. In July 2024, the company submitted its first amended monthly tax return to correct reporting data without affecting the amount of tax payable, and therefore no interest penalty was imposed. Reporting compliance improved in subsequent tax periods, and all monthly tax returns from August 2024 through 2026 were submitted accurately and on time.

Based on these findings, it is recommended that PT Teknologi Riset Global Investama strengthen its understanding of Article 23 Income Tax provisions related to outsourcing services, particularly regarding the determination of the tax base in accordance with PMK No. 141/PMK.03/2015. The company should also maintain its reconciliation procedures and internal control mechanisms while enhancing coordination among relevant departments to ensure timely and accurate tax reporting. These efforts are expected to minimize the risk of withholding errors, reporting delays, and administrative sanctions in the future.

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