

Implementation of calculation and deduction of income tax article 23 on train washing contracting and on trip cleaning PT. KAI DAOP 9 Jember in the perspective of Islamic economics

Muhammad Naufal Azizi¹, Adil Siswanto²

UIN Kiai Haji Achmad Siddiq Jember,
Indonesia^{1,2}

¹Email: muhammadnaufalazizi911@gmail.com

²Email: adilsiswanto@uinkhas.ac.id

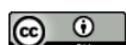
Abstract - This research aims to examine the mechanism for calculating and deducting Income Tax Article 23 at PT. KAI DAOP 9 Jember and assess its alignment with Indonesia's tax regulations. Specifically, the study investigates how the company implements the tax mechanism and its compliance with relevant legal provisions. A qualitative approach using a case study method was applied to explore the company's tax processes in depth. Data was gathered through direct field observation, in-depth interviews with internal personnel, and documentation of relevant tax records. The findings indicate that PT. KAI DAOP 9 Jember correctly applies the 2% tax rate on the gross amount for service contracts such as train washing and trip cleaning, in accordance with Minister of Finance Regulation No. 141/PMK.03/2015. The tax payment process is facilitated through the e-Billing system, while tax reporting is done via the e-Bupot application, both of which are provided by the Directorate General of Taxes. These electronic systems have enhanced the company's ability to comply with the deadlines and procedures stipulated by tax authorities. The conclusion of this study is that PT. KAI DAOP 9 Jember has successfully implemented an efficient and compliant mechanism for calculating and deducting Article 23 Income Tax. By adhering to the tax provisions and utilizing digital tools for reporting and payment, the company ensures accuracy and timeliness in its tax processes. The use of electronic systems has also helped streamline the tax administration process, reducing the risk of errors and delays.

Keywords: Article 23 Income Tax, e-Billing, e-Bupot, tax compliance, PT. KAI DAOP 9 Jember, tax mechanism, digital tax reporting

1. Introduction

Taxes are one of the primary sources of revenue for a state, enabling the government to finance public services, infrastructure development, and other national needs. In Indonesia, taxes play a crucial role in funding government expenditures, accounting for the largest portion of the State Budget and representing the most significant source of national revenue (Nelwan, 2013; Tiran, 2024). These tax revenues are essential for sustaining economic development, funding social programs, and supporting the overall functioning of government institutions. As such, the efficient collection and management of taxes are vital for the country's growth and stability (Rahmawati, 2024).

These contributions play a crucial role in sustaining national development programs,



including infrastructure projects, education, healthcare, and poverty reduction efforts. However, despite the central importance of taxes in the country's financial ecosystem, there is an ongoing challenge in ensuring full tax compliance. Many Indonesian taxpayers continue to struggle with understanding the intricacies of the tax system, especially Income Tax obligations, despite legal provisions and governmental initiatives aimed at enhancing tax compliance (Rahmawati, 2024).

The Indonesian tax system, particularly with regard to Income Tax (Pajak Penghasilan/PPH), includes various stipulations governing tax deductions, liabilities, and obligations for individual and corporate taxpayers. Article 23 of the Income Tax Law, which governs the taxation of income received by domestic taxpayers and foreign entities in Indonesia, is especially significant in regulating income generated from capital investments (Sumampouw et al., 2022). These regulations are part of the broader framework designed to ensure fairness, transparency, and effectiveness in tax collection, while contributing to the nation's development agenda.

Despite the legal framework, Indonesia faces challenges in achieving optimal tax compliance. Public awareness and understanding of the tax system are still insufficient, contributing to a tax compliance gap. In 2011, tax revenues amounted to 420 trillion rupiah, which increased to 520 trillion rupiah in 2012. These figures underscore the importance of taxes as a steady source of government funding, but they also highlight the need for further improvements in tax awareness and compliance (Tiran, 2024).

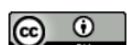
The role of taxes in national development cannot be overstated. Taxes enable the state to implement critical policies, such as infrastructural development, healthcare services, and educational reforms. As part of the fiscal policy, taxes are central to achieving sustainable economic growth and ensuring equitable distribution of wealth. However, in many developing countries like Indonesia, tax compliance remains a significant issue. A study by Hawlir et al. (2024) noted that taxpayer awareness of their rights and obligations plays a crucial role in promoting tax compliance.

Improving tax compliance in Indonesia is critical for enhancing state revenue and ensuring that funds are available for national development projects. Given the complexity of tax regulations, particularly Income Tax Article 23, and the challenges posed by underreporting and tax evasion, it is essential to adopt strategies that can increase public participation in the tax system. This can be achieved through education, improved access to tax information, and the modernization of tax reporting systems.

In this context, technological innovations have emerged as powerful tools in enhancing tax reporting and compliance. The Directorate General of Taxation's development of the Annual Tax Return (e-Filing) application has made it easier for taxpayers to submit their tax returns online. Furthermore, the introduction of e-Billing has simplified the process of generating tax payment letters, reducing reliance on paper-based systems and long queues at tax offices (Iqbal et al., 2024). These advancements represent a significant step toward a more efficient and accessible tax reporting system.

Several theoretical frameworks can help explain the relationship between tax awareness, compliance, and national development. The Theory of Planned Behavior (TPB), proposed by Ajzen (1991), can be applied to understand taxpayers' behavior in the context of tax compliance. TPB suggests that an individual's intention to engage in a particular behavior, such as paying taxes, is influenced by attitudes, subjective norms, and perceived behavioral control. In the case of tax compliance, individuals' perceptions of the fairness of the tax system, their understanding of tax regulations, and the societal norms surrounding tax payment can significantly impact their decision to comply with tax obligations.

Additionally, Social Capital Theory (Putnam, 1995) can be used to understand how social networks and trust in governmental institutions influence tax compliance. According to this theory, communities with high levels of social trust and civic engagement are more likely to exhibit higher compliance rates. This is particularly relevant for Indonesia, where building trust in tax authorities is a key challenge. The Compliance Risk Theory (Allingham & Sandmo, 1972)



also provides valuable insight into the decision-making process of taxpayers. This theory posits that taxpayers weigh the perceived benefits of evading taxes against the risks of detection and punishment. The development of robust tax reporting systems, such as e-Filing and e-Billing, can reduce the perceived risks associated with tax evasion and encourage compliance.

Research on tax compliance in Indonesia has highlighted several factors influencing taxpayer behavior. One key study by Sumampouw et al. (2022) explored the relationship between taxpayer education and compliance, suggesting that improved public awareness leads to better tax reporting and fewer instances of tax evasion. Similarly, Tiran (2024) emphasized the importance of accurate and timely tax reporting in ensuring sufficient government revenue. Despite the government's efforts, however, the study indicated that many taxpayers still fail to comply due to a lack of understanding of tax obligations.

A more recent study by Iqbal et al. (2024) analyzed the effectiveness of the e-Filing system in enhancing tax compliance among Indonesian taxpayers. The study found that taxpayers who used the e-Filing platform reported a higher level of satisfaction and ease in fulfilling their tax obligations. The research suggested that technological interventions could play a key role in bridging the gap between tax laws and taxpayer behavior. However, the study also noted that digital literacy remains a challenge in some parts of Indonesia, potentially limiting the effectiveness of digital tax platforms.

Other studies, such as those by Hawlir et al. (2024) and Rahmawati (2024), have explored the socio-cultural factors that affect tax compliance. These studies argue that tax compliance is not only influenced by legal frameworks but also by social norms, perceptions of fairness, and the level of trust in the government. In countries like Indonesia, where corruption and inefficiency in government institutions are persistent issues, fostering trust in tax authorities is crucial for improving compliance.

Despite the existence of various tax laws and regulations, Indonesia still faces significant challenges in achieving optimal tax compliance. Several research problems emerge from the current situation: (1) **Low Tax Awareness:** Many taxpayers, particularly individuals and small businesses, lack sufficient understanding of tax obligations, especially regarding Income Tax Article 23. This knowledge gap hinders tax compliance and contributes to tax evasion (Rahmawati, 2024). (2) **Technological Adoption:** While digital tax reporting systems such as e-Filing and e-Billing have been introduced, there remains a lack of widespread adoption, particularly among taxpayers who are not digitally literate (Iqbal et al., 2024). (3) **Social Norms and Trust in Government:** Tax compliance is often influenced by social norms and the level of trust taxpayers have in government institutions. In Indonesia, where corruption is perceived to be high, some taxpayers may feel that their contributions are not being used effectively for national development (Hawlir et al., 2024). (4) **Tax Law Enforcement:** Despite stringent tax laws, enforcement remains a challenge. The implementation of tax audits and the detection of tax evasion are often complicated by inadequate resources and personnel in tax authorities. (5) **Impact of Tax Non-Compliance:** Understanding the broader economic and social implications of tax non-compliance, including how it affects national development, is a key research area. The literature suggests that non-compliance directly impacts state revenue, thereby hindering the government's ability to fund public services (Sumampouw et al., 2022).

The taxes play a critical role in financing national development, and increasing tax awareness and compliance among Indonesians is essential for realizing the country's development goals. Although the government has implemented several technological innovations to streamline tax reporting and reduce barriers to compliance, challenges remain, particularly in terms of taxpayer education, technological adoption, and social trust. Addressing these challenges through comprehensive public awareness campaigns, improved tax administration systems, and building trust in government institutions will be crucial for enhancing tax compliance and ensuring sustainable national development.

2. Method



This study employs a qualitative research approach, which is widely used in social sciences to explore phenomena in their natural context. A qualitative approach focuses on understanding experiences, perspectives, and behaviours of individuals in a way that is rich, detailed, and descriptive (John, 2015). It aims to gather in-depth insights, often involving subjective interpretations of participants' viewpoints and actions. Unlike quantitative research, which seeks to measure variables and test hypotheses, qualitative research prioritizes the meaning and interpretation behind behaviours, thoughts, and social phenomena (Yusuf, 2014).

A key characteristic of qualitative research is its inductive data analysis. This approach begins with the collection of detailed data from the field, followed by pattern identification, theory development, and generalization. Researchers do not start with a hypothesis but rather allow the data itself to reveal insights and connections, leading to the formation of grounded theories (John, 2015). This method allows the researcher to capture the complexities of human experiences and behaviours, offering a holistic view of the phenomena under study.

In qualitative research, the researcher acts as the instrument (Moleong, 2022; Xu & Storr, 2012; Wa-Mbaleka, 2020). This means that the researcher is not merely a passive observer but an active participant who collects, analyses, and interprets data. Their presence, experiences, and perspective are integral to the research process. To be an effective human instrument, the researcher must possess a broad theoretical background and deep insight into the subject matter. This enables them to ask pertinent questions, engage meaningfully with participants, and construct the data in a clear and meaningful way (Moleong, 2022; Xu & Storr, 2012; Wa-Mbaleka, 2020). Therefore, the role of the researcher is central in qualitative studies, with the researcher's interpretations often playing a vital role in shaping the outcomes. The data in this research is based on certainty – a criterion that refers to data that represents real-world occurrences, rather than abstract or superficial representations. In qualitative research, it is essential to focus on data that is derived from what is seen and spoken, but with a deeper meaning that reflects the underlying experiences, emotions, and actions of participants (Riasnugrahani & Analya, 2023). This means that the researcher goes beyond surface-level observations and strives to uncover the significance behind the interactions, behaviours, and statements of participants.

The research design for this study is a descriptive case study. Case study research involves an in-depth, intensive examination of a specific case, individual, or group in its real-life context. This approach is particularly effective when studying complex social phenomena, as it allows researchers to explore multiple dimensions of a situation, from various perspectives. A case study provides comprehensive and detailed insights by collecting rich, qualitative data through multiple sources, such as interviews, observations, and documents. It is a flexible approach that allows the researcher to use different techniques and methods to understand the case from different angles (Yusuf, 2014). In this study, the aim is to gather detailed, systematic data about a specific group or event and to analyse how individuals interact within their social context. By utilizing a descriptive case study, this research aims to produce comprehensive and detailed results, offering insights into the specific situation under investigation. It emphasizes depth over breadth, focusing on the nuances of the case at hand, which provides an understanding of the broader social dynamics within the chosen unit of study (Yusuf, 2014).

3. Results and Discussion

3.1 Results

PT. KAI DAOP 9 Jember provides an illustration, in the context of company, this tax deduction is carried out on vendors who provide cleaning services. The deduction of Article 23 Income Tax refers to the Minister of Finance Regulation No. 141/PMK.03/2015, which stipulates that cleaning services are subject to tax of 2% of the gross amount if the vendor has a Taxpayer Identification Number, and 4% if the vendor does not have a Taxpayer Identification Number. The gross amount in this context is the total payment made by company to the vendor before tax deductions.



In calculating Article 23 Income Tax on the use of assets, they refer to the applicable tax regulations, namely a withholding rate of 2% of the gross amount if the lessee has a Taxpayer Identification Number tax ID number, and if the lessee does not have a Taxpayer Identification Number tax ID number, a rate of 4% of the gross amount is imposed.

This tax deduction is made before payment to the vendor to ensure compliance with tax regulations and to mitigate potential risks. The company acts as a tax withholding agent, responsible for making deductions before payment to the vendor. Then, deductions are made each time a payment for cleaning services is made. Company is also responsible for providing proof of tax deductions (Article 23 Withholding Tax Proof) to the vendor.

PT. KAI must deposit withheld taxes into the state treasury through the Directorate General of Taxes' e-Billing system. The payment deadline is the 10th of the following month after the tax deduction. If payments are made after the deadline, company may be subject to administrative sanctions in the form of fines and late interest. Therefore, company implements strict discipline to mitigate this risk. This practice reinforces the theory that withholding, remitting, and reporting of Article 23 Income Tax must be carried out by the income provider (the tax withholding agent), as stipulated in Law No. 36 of 2008. The results of this study also show that company has carried out and adjusted tax calculations and deductions in accordance with applicable Indonesian tax regulations. The company also implements a strict discipline system in calculating and deducting Article 23 Income Tax to minimize delays in reporting to the state treasury.

However, based on information obtained by researchers from the company, there are several challenges in withholding Income Tax Article 23. One of these is a lack of understanding among vendors, many of whom do not understand that the amount of payment they receive has already been deducted for tax. Vendors who have just collaborated or partnered with company often feel that they receive less payment than they expected. Some vendors even experience difficulty in crediting the withheld tax when preparing their annual tax reports. Then, several delays occurred in tax payments due to administrative issues. If delays occurred, company had to pay late fees, which impacted the company's financial efficiency. A more automated system was needed to ensure timely payments.

Then there are errors in tax calculations. Mistakes in determining tax rates can result in vendors receiving incorrect amounts, which can trigger tax disputes between company and the vendor. Data discrepancies between invoices and withholding amounts can lead to problems in tax audits. Miscalculations in tax rates also pose challenges. For example, if a 4% rate is applied to a vendor who actually has a Taxpayer Identification Number tax ID number, the vendor receives a lower net value, which can trigger disputes or tax corrections. Data discrepancies between invoices and withholding amounts can also cause problems in the audit process.

Based on the research, the application of Income Tax Article 23 in train washing and on trip cleaning services at the company is in accordance with applicable regulations. Company applies Income Tax Article 23 in train washing and on trip cleaning contracts through its mechanisms, namely direct tax deductions, tax deposits to the state treasury, and income tax reporting.

In tax deductions, company directly deducts taxes before funds are given to vendors, then proof of tax deductions is given to vendors for their tax reporting purposes. And for tax reporting, company deposits the withheld taxes to the state treasury through the Directorate General of Taxes e-Billing system and the payment deadline is the 10th of the following month after the deduction is made. Then, company's tax reporting is required to report the withheld taxes using e-SPT Article 23 before the 20th of the following month. This reporting aims to ensure that all tax transactions are well documented and can be verified by the tax authorities.

Based on data obtained by researchers, there are also challenges in the implementation of Income Tax Article 23. Some vendors have difficulty understanding the tax deduction mechanism, particularly in calculating the gross amount and its impact on the value of the payments they receive. The tax administration process at company requires accurate record-



keeping to avoid errors in tax payments and reporting. Furthermore, the costs for laundry and on trip cleaning services often change based on operational conditions, which can lead to errors in tax calculations. Therefore, company needs to increase outreach and education to vendors regarding the mechanism for withholding Article 23 Income Tax, and provide service providers with an understanding of how to credit withheld taxes in their tax reports.

PT. KAI needs to improve communication with the Tax Office to obtain further guidance on tax compliance. If any issues arise with tax payments or reporting, company can consult with the tax authorities to quickly resolve the issue. Furthermore, good communication between company and the Tax Office is also essential. Coordination allows company to obtain faster guidance and solutions if problems arise during the tax payment or reporting process. This can minimize the risk of administrative fines and maintain the company's reputation for tax compliance.

The concept of Islamic economics emphasizes the importance of implementing a tax system that shifts from the wadzifah model to the muqasamah style. Wadzifah uses a levy model based on a fixed value. Muqasamah, on the other hand, uses a levy model based on a constantly changing or variable value. The considerations are based on changes in income percentage or an individual's ability to pay taxes. The company has implemented the Islamic economic tax concept, implementing a levy model based on a fixed value.

3.2 Discussion

PT. KAI DAOP 9 Jember plays a significant role in maintaining effective tax management practices, especially concerning the proper withholding, reporting, and payment of taxes, including Article 23 Income Tax. One of the crucial areas that need continuous attention is the training and socialization of the taxation system among all employees involved in tax management. This training should specifically focus on the use of digital tools such as e-Bupot and e-Billing, which are integral to modern tax administration processes. By ensuring all relevant staff members are well-versed in using these tools, PT. KAI DAOP 9 Jember can ensure smoother tax management operations and better compliance with tax regulations.

One of the main challenges faced by the company is the lack of standardization in the written procedures for tax administration. As the workforce changes and new staff members come on board, there is a risk that tax processes may be disrupted or mismanaged. To mitigate this risk, PT. KAI DAOP 9 Jember should implement a standard operating procedure (SOP) for tax management. This SOP would act as a guide, ensuring that the process of withholding, depositing, and reporting taxes is carried out correctly, even if there are personnel changes. Clear documentation of these procedures would make it easier for new staff to quickly adapt to the company's tax management system and ensure continuity in operations without any legal or procedural gaps.

In addition to standardizing tax administration procedures, the company must also focus on improving internal supervision. This can be done by implementing a more structured internal oversight system to ensure that the withholding, depositing, and reporting of Article 23 Income Tax are done accurately and on time. This could involve periodic audits and regular checks of tax-related activities to detect and address any potential errors or discrepancies. Additionally, PT. KAI DAOP 9 Jember could designate specific individuals or teams within the finance department to oversee tax administration processes and ensure that all aspects of tax management comply with relevant laws and regulations.

Vendors, as external partners, also play a critical role in ensuring that tax obligations are met. Vendors working with the company need to have a solid understanding of their own tax obligations, particularly those related to Article 23 Income Tax withholdings. Since these withholdings are typically applied on payments made to vendors, it is important that they are familiar with the use of withholding certificates and understand their role in reporting taxes accurately. Vendors must also recognize the importance of using these certificates correctly in their own tax reporting processes to avoid discrepancies and errors that could lead to penalties or delays in tax payments.



To help vendors meet their obligations, PT. KAI DAOP 9 Jember should focus on educating them about the tax process, including the significance of obtaining a Taxpayer Identification Number (NPWP). A Taxpayer Identification Number is a necessary tool for vendors to credit withheld taxes in their **annual tax reporting**. This process ensures that the taxes withheld are accounted for properly, both in the vendor's tax records and in the company's reporting to the Directorate General of Taxes. By educating vendors about the importance of having an NPWP and the proper use of withholding certificates, the company can contribute to greater tax compliance, reducing errors in reporting and ensuring that taxes are paid on time.

Further improvements can be achieved by implementing a more organized tax administration system. This system would streamline the processes of tax collection, reporting, and payment, ensuring that everything is handled promptly and accurately. It would also help in reducing delays, minimizing human errors, and preventing discrepancies in tax reports. As part of this system, audits should be conducted regularly and on time, ensuring that the tax records are accurate, that the company is meeting its obligations, and that vendors are following the correct procedures. Any issues found in the auditing process should be addressed immediately to avoid potential legal consequences or fines.

The implementation of digital tax tools like e-Bupot and e-Billing is essential for improving the efficiency of tax management within PT. KAI DAOP 9 Jember. The e-Bupot system should be used to generate tax withholding certificates, making it easier to issue and track these certificates digitally. The transition to a digital platform for generating withholding receipts has several advantages, including a reduction in data input errors, better record-keeping, and the ability to track tax payments more accurately. Moreover, digital systems reduce the risk of document loss, which is a common issue with paper-based tax records.

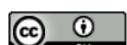
With digital systems in place, the company should double-check tax data entries before processing payments to ensure accuracy. Errors in inputting tax data in e-Bupot could lead to discrepancies in tax reports, which, if not corrected before taxes are paid, could result in penalties or incorrect tax filings. A double-check system would be an effective way to ensure that all tax data is accurate and that no errors go unnoticed. This would also provide a safety net in case of inadvertent mistakes in data entry, which can happen even with advanced technology. This system should be implemented as a standard practice before any tax payment is made to prevent future issues.

In addition to improving internal systems, PT. KAI DAOP 9 Jember should focus on improving coordination with vendors. Effective coordination ensures that tax invoices are submitted on time, which is critical for the creation of withholding tax certificates. Late submissions of tax invoices hinder the process of creating withholding certificates and may cause delays in tax payments. To address this issue, the company has already set a deadline for invoice submission, but it may be helpful to remind vendors regularly to expedite document processing. This will help avoid delays in generating certificates and ensure that taxes are paid in a timely manner.

Furthermore, PT. KAI DAOP 9 Jember should focus on earlier tax payments to reduce the risk of system disruptions and avoid penalties. By ensuring that taxes are paid on time and that the reporting process is completed promptly, the company can maintain its good standing with tax authorities and avoid any penalties for late or incorrect tax payments. Early payments also help the company avoid fines or interest charges that may result from delayed payments.

To support these efforts, PT. KAI DAOP 9 Jember should create an internal schedule that clearly outlines when all tax documents must be collected and reviewed. Setting a deadline of the 15th of each month for reviewing tax documents would ensure that all data is collected on time and reported to the Directorate General of Taxation before the deadline. This structured approach will help avoid last-minute rushes and reduce the risk of errors in reporting.

Finally, effective coordination between the finance, tax, and administration departments is essential to ensure smooth and timely tax management processes. All teams should work together closely to guarantee that no delays occur in collecting and reporting tax data. This can



be facilitated through regular meetings, clear communication channels, and a shared understanding of tax deadlines and responsibilities. Coordination will also ensure that everyone involved in the tax management process is aligned and understands the importance of meeting the set deadlines.

Optimizing the use of tax technology, improving internal coordination, and educating vendors about their obligations are key steps to ensuring more efficient and effective tax management at PT. KAI DAOP 9 Jember. By implementing a more structured and disciplined system, the company can reduce errors, streamline processes, and ensure that taxes are paid on time, thus contributing to smoother operations and better compliance with tax regulations.

4. Conclusion

PT. KAI DAOP 9 Jember has made significant strides in implementing an effective mechanism for calculating and deducting Article 23 Income Tax related to the contracting of train washing and trip cleaning services. This mechanism adheres to the applicable tax regulations, notably the Minister of Finance Regulation No. 141/PMK.03/2015, which stipulates that Article 23 Income Tax is applied at a rate of 2% of the service income, excluding Value Added Tax (VAT). The deduction is made before payments are issued to service vendors, accompanied by the generation of a withholding receipt that the vendors can use for tax crediting in their own tax reports. This process ensures that tax obligations are correctly fulfilled and that vendors are able to claim the withholding taxes in their annual tax filings.

The implementation of this tax deduction mechanism is a critical component of PT. KAI DAOP 9 Jember's efforts to comply with tax regulations and ensure transparent financial operations. However, the company's ability to manage the timely deposit and accurate reporting of Article 23 Income Tax remains a key factor in maintaining full compliance. According to Indonesian tax law, the deposit of taxes must be completed through the e-Billing system no later than the 10th of the following month after the tax period ends, while the reporting of the tax must be submitted via the e-Bupot application no later than the 20th of the following month. These deadlines are crucial for ensuring that PT. KAI DAOP 9 Jember does not face penalties or fines due to late payments or incorrect tax filings.

The transition to digital tax management systems has been a significant improvement in PT. KAI DAOP 9 Jember's tax reporting and compliance process. The use of e-Billing for tax payment and e-Bupot for tax reporting has streamlined the tax administration process, improving both efficiency and accuracy. These systems have minimized the risk of manual errors that often occur in traditional paper-based systems and have enhanced the company's ability to meet the strict deadlines set by the tax authorities. The automation of tax-related tasks has not only ensured that taxes are paid and reported on time but also facilitated a more organized and transparent approach to tax management. This is especially important as the company continues to scale and engage with various vendors and stakeholders.

Furthermore, the e-Bupot system has played an essential role in creating tax withholding certificates, which are required for vendors to credit the withheld taxes against their own tax liabilities. This digital tool helps ensure that the necessary certificates are generated quickly and accurately, reducing the administrative burden for both the company and its vendors. With the integration of these systems, PT. KAI DAOP 9 Jember has achieved a higher level of tax efficiency and regulatory compliance, allowing for smoother financial operations across its various departments and vendor relationships.

In conclusion, PT. KAI DAOP 9 Jember's effective use of electronic tax management systems has significantly enhanced the timeliness and accuracy of its tax reporting and compliance processes. By adhering to the prescribed deadlines for tax payments and reporting,



the company has mitigated the risk of non-compliance and ensured the correct deduction and reporting of Article 23 Income Tax. Moving forward, the company should continue to refine its processes, ensuring that all stakeholders, including vendors, are educated and involved in the tax reporting process. By doing so, PT. KAI DAOP 9 Jember can further strengthen its tax management system and maintain its commitment to financial transparency and regulatory compliance.

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