

The imposition of administrative sanctions in the form of interest on Article 25 Income Tax from the perspective of justice

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ABSTRACT

Keywords:

penalty

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The research contributes to the understanding of the legal implications of interest sanctions on Income Tax installments under Article 25 of Law Number 7 of 1983, as amended by Law number 7 of 2021 concerning the Harmonization of Tax Regulations (as prepaid tax). The study aims to explore the relationship between these sanctions and the principles of justice for taxpayers. The research method used in this study is normative legal research, focusing on literature materials or secondary data. The study relies on library materials, aiming to explore legal principles, systematics, and synchronization, while also referring to the legal norms outlined in relevant laws and regulations. This study is significant as it addresses the balance between enforcing tax compliance through interest sanctions and ensuring fairness in the tax system, ultimately providing insights that could inform policy adjustments and enhance taxpayer rights.

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INTRODUCTION

One of the sources of state revenue is taxes. Taxes are used to realize development for the people (Sigit & Primaharsya, 2018). One of the taxes charged by the government to taxpayers is income tax imposed on individuals and entities. Income tax according to Law Number 36 of 2008 concerning the Fourth Amendment to Law Number 7 of 1983 concerning Income Tax is a tax imposed on individuals or individuals and entities in relation to income received or obtained during one tax year.

Income Tax (PPh) is a tax imposed on domestic and foreign tax subjects, both in the form of individual taxpayers and corporate taxpayers based on the amount of income received or earned during one tax year (Andrianto et al., 2020; Jaman et al., 2023; Juhandi et al., 2019; Kurniawan et al., 2023; Panjaitan, 2024). What is meant by the tax year in the Income Tax law is one calendar year (January – December), but taxpayers can use a different financial year from the calendar year, for example (April – March) throughout the financial year covering a period of 12 (twelve) months.

Income Tax Article 25 is a method of paying taxes in installments which aims to ease the tax burden owed to taxpayers at the end of the year of submission of the Annual Tax Return, namely 3 (three) months after the end of the tax year for personal income tax and 4 (four) months after the end of the tax year for corporate taxpayers. Thus, in the event that an individual taxpayer or a corporate taxpayer pays income tax, he will owe his tax after the end of the tax calculation, but for taxpayers who use the calendar year of December 31 and taxpayers who use a bookkeeping year that is not the same as the calendar year, namely the end of the twelfth month of the bookkeeping year, the taxpayer is given the last limit to pay his annual tax debt (Income Tax Article 28) for Individual Taxpayers before March 31 after the tax year and for corporate taxpayers (PPh article 29) are given the deadline for paying their tax debts before April 30 or before the deadline for submitting the Annual Tax Return without being subject to administrative sanctions in the form of interest equal to the interest reference set by the Minister of Finance for each month.

The tax system in Indonesia has undergone several changes in order to improve the system and to realize a tax system that is neutral, stable, fair, simple, and has legal certainty and transparency (Anjarwi et al., 2024; Bangsawan et al., 2024; Jamel et al., 2023; Muttaqin, 2024; Setiyowati & Puspita, 2024). The imposition of Income Tax Article 25 (prepaid tax) is not a tax debt, but this Income Tax installment is intended to ease the burden on taxpayers so that they do not pay a large amount at once on the eve of reporting the Annual Tax Return.

The payment of Income Tax Article 25 installments must be made by the taxpayer himself and cannot be represented, where the Income Tax installment can be used as a tax credit (deduction) on the amount of tax owed on all income of the Taxpayer at the end of the tax year reported in the Annual Income Tax Return (SPT). The process of installment Income Tax Article 25 is carried out every month. This method is an option for individual and corporate taxpayers to ease their finances so that they are not burdened in the future at the end of the tax year. In addition, the government also has another goal so that taxpayers can play a role in helping finance state expenditure in the current year by paying tax advances in each tax period throughout the tax year.

The amount of the tariff for administrative sanctions in the form of interest as stipulated in Article 9 paragraph (2a) of Law No. 6 of 1983 concerning Income Tax in conjunction with Law No. 7 of 2021 concerning the Harmonization of Tax Regulations is based on the bank's benchmark interest plus 5% divided by 12 (twelve). To determine the reference bank interest rate in December 2024, the government through the Minister of Finance issued Decree of the Minister of Finance Number 19/KMK.10/2024 concerning Interest Rates as the Basis for Calculating Administrative Sanctions in the Form of Interest and Provision of Interest Rewards for the Period January 1, 2025 to December 31, 2025 of 1.00%.

The administrative sanction in the form of interest is very appropriate if imposed on Taxpayers who withhold collections such as Income Tax Article 21, Income Tax Article 22, Income Tax Article 23/26, Income Tax Article 4 paragraph (2) and Taxpayers who have tax debts both in the tax period and tax year who must make payments and deposit into the state treasury. However, it will be very unfair if administrative sanctions in the form of interest on Article 9 paragraph (2a) are imposed on taxpayers who make advance tax payments (prepaid tax/tax saving) as per Income Tax Article 25 of Law Number 7 of 1983 concerning Income Tax in conjunction with Law Number 7 of 2021 concerning Harmonization of Tax Regulations, in order to participate in helping finance state expenditures in the current year.

The method of paying the advance tax does not meet the elements of the Income Tax Object as contained in Article 4 paragraph (1 c) of Law Number 7 of 1983 concerning Income Tax in conjunction with Law Number 7 of 2021 concerning the Harmonization of Tax Regulations, where the object of tax is income, namely any additional economic ability received or obtained by taxpayers, both from Indonesia and from outside Indonesia that can be used for consumption or to increase the wealth of the taxpayer concerned in any form, including business profits.

Based on the background, the researcher would like to see how the juridical analysis of the imposition of interest sanctions on Income Tax installments Article 25 of Law Number 7 of 1983 concerning Income Tax juncto Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (as prepaid tax) is linked to justice for taxpayers. The research contributes to the understanding of the legal implications of interest sanctions on Income Tax installments under Article 25 of Law Number 7 of 1983, as amended by Law Number 7 of 2021 concerning the Harmonization of Tax Regulations. By conducting a juridical analysis, the study aims to explore the relationship between these sanctions and the principles of justice for taxpayers. This contribution is significant as it addresses the balance between enforcing tax compliance through interest penalties and ensuring fairness in the tax system, ultimately providing insights that could inform policy adjustments and enhance taxpayer rights.

METHOD

The research method used in this study is normative legal research, focusing on literature materials or secondary data. This approach emphasizes the written laws and regulations and considers the rules or norms that serve as benchmarks for appropriate human behavior. The researcher utilizes literature materials as the main data source for analysis, without conducting field research. The study relies on library materials, aiming to explore legal principles, systematics, and synchronization, while also referring to the legal norms outlined in relevant laws and regulations.

RESULTS AND DISCUSSION

Analysis of the Imposition of Administrative Sanctions according to Article 9 paragraph (2) of Law Number 6 of 1983 concerning General Provisions and Tax Procedures is linked to the characteristics of Income Tax Article 25 as a prepaid tax

Taxes are citizens' contributions that are imposed without getting rewards or direct remuneration to finance state expenditures, although the imposition of the tax can be forced, but the government must not collect the tax arbitrarily without being based on a clear law and must always pay attention to the universal sense of justice for every citizen (Bohari, 2005). One form of people's contribution to the state in terms of taxes is Income Tax. Income Tax (PPH) is applied to individuals or entities with respect to income received or earned within the time frame of the tax year. Income is an additional economic ability received or obtained by the Taxpayer, both from Indonesia and from outside Indonesia, which can be used for consumption or to increase the wealth of the Taxpayer concerned, in any name and in any form (Lunandi, 2022).

The imposition of income tax is based on Law Number 7 of 1983 concerning Income Tax as amended several times recently by Law Number 7 of 2021 concerning the Harmonization of Tax Regulations. The imposition of income tax will only be imposed on the Tax Subject on income received or obtained in the tax year, this is as contained in Article 1 of Law Number 7 of 1983 where the tax subject will be taxed if he receives income or obtains it in the tax year. Tax subjects who receive or earn income in this law are referred to as Taxpayers (WP). Taxpayers are taxed on income received or earned during one tax year or can also be taxed on income within the tax year if the subjective tax liability begins or ends in the tax year. Based on the explanation mentioned above, taxpayers will not be taxed if there is no income received or obtained or in other words the object of tax imposition is income.

Law Number 7 of 1983 Article 4 paragraph (1) juncto Law Number 7 of 2021 concerning the Harmonization of Tax Regulations, which is the object of tax is income, namely any additional economic ability received or obtained by the Taxpayer, both from Indonesia and from outside Indonesia that can be used for consumption or to increase the wealth of the taxpayer concerned in any name and in any form.

The Law instructs taxpayers to pay Income Tax Article 25 installments which aims to ease the burden of income tax to be received so as not to burden taxpayers to pay a large amount at the end of the calculation of tax debts submitted by taxpayers in the Annual Tax Return Letter submitted no later than March of the following year for Individual Taxpayers and no later than the end of April of the following year for Corporate Taxpayers. The position of Income Tax Article 25 installments is a prepaid tax and not a tax debt, this is a form of compliance of taxpayers in participating in financing state expenditures in the current year which will be calculated as an advance payment for Taxpayers which can be calculated as a reduction in their outstanding tax liabilities.

Article 25 Income Tax installments do not meet the criteria that have been explained in both Article 1 and Article 4 paragraph (1) of the Income Tax Law, because the legal order is to pay a certain amount of taxes based on income received in the past whose tax debt has been paid or in other words the taxpayer on the income received by both the individual taxpayer and the Corporate taxpayer whose tax debt no longer exists. Based on the Income Tax Law Article 4 paragraph (1), the tax object is income, which is any additional economic ability received or obtained by the Taxpayer, both from Indonesia and from outside Indonesia, which can be used for consumption or to increase the wealth of the Taxpayer concerned, in any name and in any form. Thus, it can be concluded that the income charged by Income Tax Article 25 does not meet the income criteria which is actually an additional economic ability of the taxpayer. This is because the income has not been received by the taxpayer in full so that the taxpayer has not received certainty about the amount of income he will earn within the tax year. Taxpayers only pay taxes in monthly installments based on the assumption of the previous year which is not necessarily the same as the total income of the taxpayer that he or she actually received in the previous year.

Administrative sanctions in the form of interest will be imposed on taxpayers who make installment payments of Income Tax Article 25 beyond the predetermined deadline in accordance with Law Number 6 of 1983 concerning General Provisions and Tax Procedures Article 9 paragraph (1) The Minister of Finance determines the due date for payment and payment of taxes payable for a certain time or Tax Period for each type of tax, no later than 15 (fifteen) days after the time of tax debt or the expiration of the Tax Period.

Analysis of the Imposition of Administrative Sanctions in the Form of Fines for Late Payment of Income Tax 25 as Prepaid Tax can Meet the Principle of Justice

Tax law is the scope of public law because it regulates legal relations between the state and taxpayers or the community (Hadjon, 2005). In the rules of public law, tax law also contains state administrative law in which regulates administrative procedures and procedures to carry out tax collection duties. One of the criteria in designing a tax system is the need to apply the principle of fairness.

Tax equity means that taxpayers contribute a fair share of the cost of government. Tax justice includes two things, namely vertical equity and horizontal equity (Suasa et al., 2021). Vertical justice is often explained by the sentence "someone with a greater income will pay more taxes". Meanwhile, horizontal justice is explained by the sentence "two people who have the same income so that they will pay the same amount of tax". Based on this description, it can be concluded that vertical justice is viewed from the subject (the person who pays taxes) while horizontal justice is seen from the aspect of the object.

The application of the principle of justice in the collection of income tax, namely the principle of equality, the principle of certainty, the principle of pleasure, and the principle of efficiency. A principle that is closely related to the principle of fairness in tax collection is the Principle of Certainty to ensure the implementation of taxes to every taxpayer. Income Tax Article 25 (hereinafter referred to as Income Tax) is a provision that regulates the method of payment of income tax by taxpayers every month by installments in the current year as installments (prepaid tax) based on income earned in the previous year period.

The amount of Income Tax Article 25 installments is based on the profit earned by the Taxpayer from the previous year's financial statements submitted no later than 3 (three) months after the tax year for Individual Taxpayers and no later than 4 (four) months for Corporate Obligations, for example: PT. Always Happy in 2023 Obtaining the net profit conveyed in the Letter of Notification on April 25, 2024 is IDR 2,400,000,000.00 (two billion four hundred million rupiah) with the amount of tax payable and has been paid in the amount of IDR 480,000,000.00 (four hundred and eighty million rupiah) for the period of Income Tax Article 25 for the period of April 2024 to the period of March 2025 is IDR 480,000,000, 00 (four hundred and eighty million rupiah) divided by 12 (twelve) months equal to Rp40,000,000.00 (forty million) per month.

PT. Always Happy, based on the calculation mentioned above, has just made the payment of Income Tax Article 25 for the April 2024 Period on May 20, 2024 in the amount of IDR 40,000,000.00 (forty million rupiah) where according to the laws and regulations of Article 9 paragraph (1) regarding General Provisions and Tax Procedures that the deadline for paying and paying taxes is May 15, 2024, thus the tax authority in this case the Directorate General of Taxes through the Tax Service Office on The delay in payment will issue a Tax Bill (STP) for administrative sanctions in the form of interest on Article 9 paragraph (2a) in the amount of the rate set by the Minister of Finance Number 5/KM.10.2024 which is valid from April 1, 2024 to April 30, 2024, which is IDR 40,000,000.00 (forty million rupiah) X 0.97 % (zero point ninety-seven percent) = IDR 388,000.00 (three hundred and eighty-eight thousand rupiah).

Based on the description above, Income Tax Article 25 can be concluded as an advance payment that can be calculated as a reduction in tax debt in the calculation of tax payable at the end of the accounting year submitted in the Annual Return, if in the Notification Letter the Company gets a greater profit than last year, the amount of tax payable will be greater than last year's tax debt, Thus, the tax that has been paid through the Income Tax Article 25 installment method can be used as a reduction in the amount of tax debt. Similarly, on the other hand, if in the development of the taxpayer's business, the income he earns is smaller than last year, so that the tax debt is also smaller than last year, then the tax installments that have been made (prepaid tax) are larger, so the taxpayer will become more paid (tax debt is smaller than installments/ prepaid tax) and the excess will be returned to the taxpayer.

On the other hand, taxpayers can be subject to administrative sanctions in the form of interest equal to the interest rate per month if there is a mistake and/or delay in paying taxes. The determination of administrative sanctions in the form of interest is contained in several articles in Law Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times recently by Law Number 7 of 2021 concerning the Harmonization of Tax Regulations, including:

- a. Article 8 paragraph (2) in the event that the Taxpayer corrects the Annual Notification Letter which results in the tax debt becoming larger to him or her is subject to administrative sanctions in the form of interest equal to the interest rate per month set by the Minister of Finance on the amount of underpaid tax debt calculated from the time the submission of the Notice ends until the date of payment, it is imposed at a maximum of 24 (twenty-four) instead of part of the month being fully calculated one (1) month.
- b. Article 8 paragraph (2a), in the event that the Taxpayer corrects the Periodic Notice Letter which results in a larger tax debt, he or she shall be subject to administrative sanctions in the form of interest in the amount of interest per month imposed by the Minister of Finance on the amount of tax that is underpaid and calculated from the due date of payment to the date of payment, imposed for a maximum of 24 (twenty-four) months and part of the month is fully calculated one (1) month.
- c. Article 8 paragraph (5) of underpaid taxes arising as a result of the disclosure of untruthful issuance of the Notification Letter as intended in paragraph (4) must be paid by the Taxpayer before a separate report is submitted along with administrative sanctions in the form of interest equal to the monthly interest rate determined by the Minister of Finance plus 10% (ten percent) and divided by 12 (twelve) underpaid taxes calculated from: a. the deadline for submitting the last Notification Letter until the date of payment for the disclosure of incorrectness in filling out the Annual Notification Letter or, b. the payment due date ends up to the date of payment, for the disclosure of the incorrectness of filling in the Periodic Notification Letter which is valid on the date of commencement of the calculation of sanctions.
- d. Article 9 paragraph (2a) of the payment or payment of taxes as intended in paragraph (1) which is made after the due date of payment or payment of taxes, is subject to administrative sanctions in the form of interest in the amount of the monthly interest rate set by the Minister of Finance which is calculated from the due date to the date of payment, and part of the month is fully calculated 1 (one) month.
- e. Article 9 paragraph (2b) payment or payment of taxes as intended in paragraph (2) which is made after the due date of submission of the Annual Notification Letter, is subject to administrative sanctions in the form of interest equal to the monthly interest rate set by the Minister of Finance which

- is calculated starting from the expiration of the time for submitting the Annual Notification Letter until the date of payment, and part of the month is fully calculated 1 (one) month.
- f. Article 13 paragraph (2), The amount of tax deduction incurred in the Underpaid Tax Determination Letter as intended in paragraph (1) a and e plus administrative sanctions in the form of interest equal to the monthly interest rate determined by the Minister of Finance calculated from the time of tax debt or the expiration of the Tax Period, the Tax Year, or the Tax Year until the issuance of the Underpaid Tax Determination Letter, and is imposed for a maximum of 24 (twenty-four) months and part of the month is fully counted as 1 (one) month.
 - g. Article 13 paragraph (2a), The amount of underpayment tax payable in the Underpaid Tax Determination Letter as intended in paragraph (1) letter f plus administrative sanctions in the form of interest equal to the monthly interest rate set by the Minister of Finance is calculated from the time the repayment is due until the date of the determination of the Underpaid Tax Determination Letter and is imposed for a maximum of 24 (twenty-four) months and part of the month is fully calculated 1 (one) month.
 - h. Article 13 paragraph (2b), the monthly interest rate determined by the Minister of Finance as referred to in paragraph (2) and paragraph (2a) is calculated based on the reference interest rate plus 15% (five percent) and divided by 12 (du eleven) which is valid on the date of commencement of the calculation of sanctions.
 - i. Article 13 paragraph (3b), Article 14 paragraph (3), Article 17B paragraph (3), Article 19 paragraph (1,2 and 3).

Administrative sanctions in the form of interest as recorded in Article 9 paragraph (2a) of Law Number 6 of 1983 concerning General Provisions and Tax Procedures in conjunction with Law Number 7 of 2021 concerning the Harmonization of Tax Regulations are inappropriate and unfair to taxpayers if imposed on late payment of Income Tax Article 25 installments which is a Prepaid Tax (tax advance / tax installment) because the taxpayer has contributed to financing in the State Revenue and Expenditure Budget (APBN) as a tax function (Pudyatmoko, 2009). Therefore, the imposition of these sanctions must be exempted (not imposed) for taxpayers who pay through Article 25 Income Tax installments. The basis for the imposition of Income Tax Article 25 is the assumption of the taxpayer's income from the previous year which is then used as a calculation of the monthly tax installment (prepaid tax) so that it is not a tax debt because the amount of income is not real, it will definitely be received by the taxpayer. The concept is different from Taxpayers who withhold collections such as Income Tax Article 21, Income Tax Article 22, Income Tax Article 23/26, Income Tax Article 4 paragraph (2) and Taxpayers who have tax debts both during the tax period and tax year who must make payments and deposits into the state treasury. So that the application of administrative sanctions in the form of interest is indeed appropriate if imposed on taxpayers who withhold collections such as Income Tax Article 21, Income Tax Article 22, Income Tax Article 23/26, Income Tax Article 4 paragraph (2) and Taxpayers who have tax debts.

Sanctions are tools of power that strive to comply with norms and are aimed at minimizing losses caused by violations of norms and rules. Similarly, the purpose of administrative sanctions is to provide rewards for violators who harm the state. The imposition of administrative sanctions in the form of interest on taxpayers who pay Article 25 Income Tax installments does not harm the state because the amount of installments paid by taxpayers is based on last year's assumptions so that the installments are not tax debts, but prepaid taxes. In addition, with the exemption of administrative sanctions for taxpayers who are late in paying Article 25 Income Tax installments, justice for taxpayers will be realized because it provides rights in the form of protection from government arbitrariness in the field of taxation and the regulation of administrative procedures so that taxpayers can receive their rights. Thus, the rights of taxpayers will be accommodated as a whole until the position with the fiscal is balanced.

CONCLUSION

Article 25 Income Tax installments do not align with the criteria established in the Income Tax Law, as they are based on income not yet fully received by taxpayers, leading to uncertainty about their actual earnings. The imposition of interest sanctions on these installments, as outlined in Article 9 paragraph (2a) of the General Provisions and Tax Procedures Law, is deemed inappropriate since these payments are considered prepaid taxes rather than debts. Consequently, the study suggests exempting such interest penalties to foster legal certainty and fairness for taxpayers, which could enhance compliance and increase state revenue. Future research could focus on the effects of exempting these sanctions, comparative analyses of tax regulations, taxpayer perceptions of fairness, compliance rate studies, economic implications of prepaid tax classifications, and policy recommendations to improve tax compliance and justice.

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