

Analisis pemotongan/pemungutan PPh pasal 21 atas honorarium dokter yang praktik di Rumah Sakit terhadap SPT tahunan PPh orang pribadi =
An analysis of the withholding of Art. 21 income tax charged on medical doctor's pay practising at hospitals with respect to personal income tax annual returns

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Abstrak

In addition to being individual persons, medical doctors form part of hospital personnel who are given particular income, commonly called as honorarium, by the hospitals concerned. Tax regulations classify this honorarium into income earned on specific services, which is subject to separate rules under Director General of Taxation Decree number KEP-545/PJ/2000 regarding the Guidelines for the Withholding, Deposit and Reporting of Art. 21 and Art 26 Income Taxes in connection with individual persons' occupations, services and activities.

The research concerned the issue on whether the process of the collection of the Art 21 Income Tax on the honorariums given to medical doctors who practice at hospitals fulfills good collection practices and the problems associated with such collection in the completion of individual persons' annual tax returns.

The author has employed analytical and descriptive qualitative research method as he would like to obtain a comprehensive and in-depth picture on the issue and problems above through data gathering and thorough interviews with the related parties: hospitals, medical doctors who practice there, Indonesian Medical Association, the Director General of Medical Services and officials at the Directorate General of Taxation as regulators.

Based upon the interviews with the hospitals, doctors and officials above, it is found that hospitals collect Art. 21 Income Tax on the basis of the decree above such that the doctors concerned have made overpayments. As a farther result, it is deemed necessary for the Directorate General of Taxation to review such overpayments with an aim to test the doctors' tax compliance.

Based on the results of the analysis into the issue on whether tax collection principles are fulfilled, the author concludes that not all the provisions of the decree above meet these principles due to the fact that the provisions lack the principles of vertical and horizontal equality such that medical doctors are given privileges over other personal taxpayers. With respect to the principles of certainty, the provisions lack the certainty regarding the amount of taxes outstanding while there is certainty regarding tax subjects, objects and convenience. With respect to efficiency, or microeconomics, no detailed measurement can be found while the relevant macroeconomic measurements have been found. With respect to convenience, good collection principles have been met given taxes on medical doctors' honorariums is withheld at a convenient time, at the time of their receipt by the doctors concerned from hospitals.

Hence, it is deemed necessary to improve the decree above so that all the principles of good tax collection will be met by means of determining an equal percentage of net income to and using the same net subtracted as used in Director General of Taxation Decree number KEP-5361P3/2000 and the progressive rates in accordance with Article 17 of the Income Tax Law. In addition, the government needs to raise the awareness of medical doctors of their tax obligations through such manners as more supervision on tax officials, better coordination with the related government department, in this matter the Department of Health and correct and sustained dissemination of tax regulations.</i>