Analysis of the Issuance of SP2DK due to Non-Compliance with Fiscal Reconciliation and Income Tax Article 23 by CV X

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Abstract

This study aims to analyze the cause of the issuance of a Request for Explanation of Data and/or Clarification Letter to CV X, the impact of the non-fiscal reconciliation on the calculation of Corporate Income Tax, and the settlement of Article 23 Income Tax obligations that are not deducted during the 2021-2023 tax year. This study uses a qualitative descriptive method with a case study approach, through the analysis of financial statements, SP2DK documents, and CV X taxation data. The positive fiscal correction on the cost of Income Tax Article 25, *entertainment*, and donations resulted in an additional Income Tax Article 29 of IDR 15,195,176, while the undeducted Income Tax Article 23 amounted to IDR 2,655,547. The total tax obligation with administrative sanctions reached IDR 199,991,347. The settlement of Income Tax obligation Article 23 was carried out by making proof of withholding, paying taxes, and correcting the Periodic Tax Return and Annual Tax Return. This study concludes that CV X's non-compliance is caused by weak internal tax controls and lack of understanding of tax provisions.

Keywords: *SP2DK, fiscal reconciliation, Income Tax Article 23, Corporate Income Tax*

INTRODUCTION

Taxes play a role in financing development, supporting the provision of infrastructure, public services, health, and other government programs. This is done to provide progress and welfare for the people (Mardiasmo, 2023). Indonesia has a tax collection system, one of which is *Self Assessment System*. This system gives taxpayers the authority to calculate, deposit, and report taxes through a Notification Letter (SPT) correctly (Hasanah and Susandi, 2023). There are still many obstacles experienced by taxpayers in implementing this system. One of these obstacles is the difficulty in calculating the taxes owed. This condition occurs due to an inadequate understanding of taxation (Graciella et al., 2025).

Corporate Taxpayers are required to maintain bookkeeping in accordance with Financial Accounting Standards as stipulated in the Regulation of the Minister of Finance Number 54/PMK.03/2021 Article 9 paragraph (1). Commercial profit according to accounting standards is different from fiscal profit according to tax provisions, so fiscal reconciliation is needed to adjust for these differences. This is done so that the Taxable Income (PKP) reported is in accordance with applicable provisions (Aulia and Apriliawati, 2023). Corporate Taxpayers also have the obligation to withhold taxes on income paid to third parties, one of which is deducting Income Tax Article 23 in exchange for services. If these obligations are not implemented, it can trigger the potential for unpaid taxes and result in the imposition of administrative sanctions (Ketaren et al., 2025).

The Directorate General of Taxes (DGT) conveys indications of unfulfilled tax obligations or reporting errors in the Request for Explanation of Data and/or Information (SP2DK), so that Taxpayers are given the opportunity to correct data or provide clarifications. The issuance of SP2DK is carried out based on the compliance research process, including through financial statement

analysis and business process analysis (https://ortax.org, accessed on February 10, 2026).

The main problem found in the field is that there are still companies that have not carried out proper fiscal reconciliation, not only within a period of one year, but in a fairly long period of time, namely three years. The potential for mismatches between commercial financial statements and tax rules will increase if tax management is not done properly.

During the 2021 to 2023 tax years, the company did not carry out fiscal reconciliation. As a result, the company does not present the PKP value and the tax burden payable accurately in accordance with the provisions of tax laws on the Annual Tax Return. The company received SP2DK in 2025 for the period of 2021-2023. The risks faced by companies are getting greater due to service payment transactions that should be subject to Income Tax Article 23 not being withheld and deposited. The issuance of SP2DK by the DGT requires companies to explain and correct inappropriate data. This process is not only related to the fulfillment of tax responsibilities, but also describes the quality of the company's management in terms of administrative management. This research was conducted to find out what caused the issuance of SP2DK to CV X, what the impact of fiscal reconciliation not being carried out on the calculation of Corporate Income Tax on CV X, and how to settle Article 23 Income Tax obligations that were not deducted by CV X.

Previous research that discussed fiscal reconciliation and Article 23 Income Tax obligations separately and within the scope of one tax year are (Akib et al., 2024; Rahmanda, 2024; Sitorus et al., 2022). Other research links fiscal reconciliation to the issuance of SP2DK, but has not specifically discussed the obligation to withhold Article 23 Income Tax for a period of more than one tax year (Hidayat and Widoretno, 2025; Rizky and Muslimin, 2025). This study is different because it analyzes two problems of non-compliance at the same time that led to the issuance of SP2DK in 2025, namely the absence of fiscal reconciliation and the non-deduction of Income Tax Article 23 in 2021-2023. This study aims to analyze the causes of the issuance of SP2DK to CV X, the impact of the non-fiscal reconciliation on the calculation of Corporate Income Tax, and the settlement of Article 23 Income Tax withholding obligations that were not deducted by CV X during the 2021-2023 tax year.

RESEARCH METHODOLOGY

This study uses a qualitative descriptive method with a case study approach on CV X. Secondary data was obtained from three SP2DK documents issued by the Tax Service Office (KPP) in 2025, CV X's commercial financial statements for 2021-2023, Annual Corporate Income Tax Return (SPT), and Minutes of Implementation of Requests for Explanation of Data and/or Information.

Data analysis is carried out through three stages. The first stage identifies the core of the problems in the three SP2DKs to find out the cause of the issuance of the letter. The second tahp conducted fiscal reconciliation on CV X's commercial profit and loss statement by correcting *non-deductible expenses* based on Law Number 7 of 1983 as last amended with (stdtd) Law Number 7 of 2021, to obtain Taxable Income and Corporate Income Tax that should be payable. The third stage is to calculate Income Tax Article 23 which should be deducted from the cost of maintaining buildings, vehicles, and office equipment paid to vendors in the form of business entities at a rate of 2% in accordance with the Minister of Finance Regulation Number 141/PMK.03/2015, along with administrative sanctions arising in accordance with Law Number 6 of 1983 stdtd Law Number 7 of 2021.

RESULTS AND DISCUSSION

In 2025, CV X receive three SP2DKs from the Primary KPP where CV X is registered. The three SP2DKs refer to the tax years 2021, 2022, and 2023.

In the three SP2DKs, there are two core problems that consistently arise in all tax years, namely fiscal corrections that are not made so that PKP and Corporate Income Tax are reported lower than they actually are, and for the payment of maintenance costs that are not withheld Income Tax Article 21 or Income Tax Article 23. These two problems are the main causes of the issuance of SP2DK.

The first cause of the issuance of SP2DK is the lack of fiscal reconciliation so that the PKP reported in the Annual Corporate Income Tax Return CV X does not show the actual fiscal profit. Commercial profits are directly used as PKP without correction for expenses that cannot be deducted fiscally in the tax return that was originally reported. As a result, the PKP and Corporate Income Tax that have been reported are worth less than they should be.

The second cause is the non-deduction of Income Tax Article 23 on the payment of maintenance costs. The party that receives maintenance fee payments from CV X is a vendor in the form of a business entity, not an individual. It is agreed that the applicable obligation is the withholding of Income Tax Article 23 at a rate of 2% of the gross amount in accordance with PMK No. 141/PMK.03./2015. The DGT detected this condition due to the existence of maintenance in the CV X financial statements which were not accompanied by Income Tax Article 23 reporting in the Periodic Tax Return. The obligations of Income Tax Article 21 and Income Tax Article 4 Paragraph (2) have been fulfilled by CV X correctly and on time so that it is not a problem in SP2DK.

The results of the analysis of CV X's financial statements show that several expense accounts were found that should have been fiscally corrected, but in the Annual Corporate Income Tax Return of CV X, it still has not been corrected.

There are three expense accounts that are the source of positive fiscal corrections on CV X. The first fee is tax fees in the form of Article 25 Income Tax installments, CV X records each installment payment of Income Tax Article 25 as an expense/expense in the income statement with a journal of debiting the Tax Cost account and crediting the Cash/Bank account. This recording causes commercial net profit to be smaller because Article 25 Income Tax is treated as a deduction from income in the income statement.

Fiscally, Income Tax Article 25 should be recorded as a prepaid tax or tax credit whose position is on the current assets side of the balance sheet, not as an expense in the income statement. Article 25 Income Tax that has been paid will be credited at the end of the tax year from the Corporate Income Tax payable to calculate Income Tax Article 29 (underpaid) or overpaid.

The second correction is in *entertainment* costs, this cost cannot be deducted as a fiscal cost because a nominative list is not attached. DGT Circular Letter Number SE-27/PJ.22/1986 regulates that *deductible entertainment* expenses are expenses that meet the evidence that the costs are really related to the company's activities to obtain, collect, and maintain the company. The proof is done by attaching a nominative list to the Annual Tax Return. The nominative list contains as required in the Circular.

The third positive correction is in the cost of levy and donation, this cost cannot be deducted because it does not meet the criteria as a deductible donation expense based on Government Regulation Number 93 of 2010 concerning contributions that can be deducted from gross income. After fiscal reconciliation, the PKP CV X increased to IDR 666,053,914 (2021), IDR 926,116,236 (2022), and IDR 1,783,132,582 (2023).

CV X is a company with a gross turnover of less than IDR 4.8 billion, so all PKPs are subject to a facility rate of 50% x 22% = 11% in accordance with Article 31E of the Income Tax Law as stipulated in SE-02/PJ/2015.

Table 1. Comparison of Corporate Income Tax Calculation Before and After Fiscal Reconciliation CV X (Rp)

Remarks	Before Fiscal Reconciliation	After Fiscal Reconciliation
TAX YEAR 2021		
Taxable Income	641.407.206	666.053.914
Corporate Income Tax Payable (Tariff Ps. 17 of the Income Tax Law)	70.554.793	73.265.931
Income Tax Paid (Income Tax Ps. 25)	(21.120.591)	(21.120.591)
Income Tax Article 29 (Underpayment)	49.434.202	52.145.340
Additional Income Tax Ps. 29 due to non-fiscal reconciliation		2.711.138
TAX YEAR 2022		
Taxable Income	882.624.279	926.116.236
Corporate Income Tax Payable (Tariff Ps. 17 of the Income Tax Law)	97.088.671	101.872.786
Income Tax Paid (Income Tax Ps. 25)	(62.674.260)	(62.674.260)
Income Tax Article 29 (Underpayment)	34.414.411	39.198.526
Additional Income Tax Ps. 29 due to non-fiscal reconciliation		4.784.115
TAX YEAR 2023		
Taxable Income	1.713.133.286	1.783.132.582
Corporate Income Tax Payable (Tariff Ps. 17 of the Income Tax Law)	188.444.661	196.144.584
Income Tax Paid (Income Tax Ps. 25)	(129.374.630)	(129.374.630)
Income Tax Article 29 (Underpayment)	59.070.031	66.769.954
Additional Income Tax Ps. 29 due to non-fiscal reconciliation		7.699.923
Total Additional Income Tax Ps. 29 due to non-fiscal reconciliation		15.195.176

Source: Data Processed 2026

The impact of not carrying out fiscal reconciliation on the calculation of Corporate Income Tax CV X is that PKP and Corporate Income Tax reporting is lower than it should be. This condition occurs because CV X uses commercial profits as PKP without fiscal correction. In addition, there is Income Tax Article 29 and its additions that must be paid off, the occurrence of administrative sanctions, and CV X needs to make corrections to the Annual Corporate Income Tax Return.

CV X makes payments that are the object of Article 23 Income Tax withholding, namely the cost of maintaining buildings, vehicles, and office equipment to a third party

(vendor in the form of a business entity). In this case, CV X did not withhold Income Tax Article 23 on the payment during the 2021 to 2023 tax years.

The total Income Tax Article 23 on maintenance costs during the 2021 to 2023 tax years that should be deducted by CV X is IDR 2,655,547. 2023 will be the year with the largest Income Tax Article 23, which is IDR 1,612,545. This condition is due to building maintenance costs that have soared to IDR 73,328,512. The smallest Income Tax Article 23 is in 2022, which is IDR 235,628.

CV X is committed to completing all Article 23 Income Tax obligations that are not deducted with the following steps CV X makes a withholding evidence of Income Tax Article 23 on all service payments identified as the object of withholding. The creation of withholding receipts uses a form set by the DGT and submitted to the income recipient. CV X deposits all Income Tax Article 23 payable using an electronic Tax Payment Letter (SSP) (e-billing) to the state treasury. The deposit includes the principal of Income Tax Article 23 which is not deducted during the 2021 to 2023 tax years along with its administrative sanctions. CV X submits the Income Tax Return Article 23 for the tax period in question after making a deposit. If the previous Periodic Tax Return has been reported with a value of nil, then CV X is obliged to correct the tax return. CV X is committed to reporting the Annual Corporate Income Tax Return for 2021 to 2023 after all Income Tax Article 29 and Income Tax Article 23 obligations have been paid. The correction of the Annual Tax Return is carried out by adjusting the PKP according to the results of the fiscal reconciliation that has been carried out.

Based on Law Number 6 of 1983 and Law Number 7 of 2021 Article 8 paragraph 2, CV X is subject to administrative sanctions in the form of an interest penalty of 2% per month of the amount of tax owed. Interest sanctions are imposed for a maximum of 24 months even if the negligence of withholding Income Tax Article 23 for 3 years. The total obligation to pay Income Tax Article 23 along with the CV X fine is IDR 1,194,913 for 2021, IDR 348,729 for 2022, and IDR 2,386,567 for 2023.

The total of all CV X tax liabilities for 2021-2023 is IDR 199,991,347. The largest liability is in 2023 of IDR 85,181,310, this is due to the large Income Tax Article 29 due to the surge in PKP and the increase in Income Tax Article 23 due to high building maintenance costs. The results of the study show that the main cause of CV X non-compliance is an inadequate understanding of taxation. This is in line with Graciella et al. (2025) and Hasanah & Susandi (2023) who stated that in implementing the *self-assessment system*, Taxpayers still have obstacles, namely the inability to calculate the tax owed correctly. This condition is also consistent with Aulia and Apriliawati (2023) who show that the failure to carry out fiscal reconciliation leads to an increase and underpayment of Corporate Income Tax along with administrative sanctions.

In contrast to Rahmanda's (2024) research which focuses on one problem in one tax year, this study analyzes two problems at once in three consecutive years. This shows that the absence of an adequate internal tax control system can exacerbate non-compliance from year to year. In line with Riaky and Muslimin (2025), this study confirms that SP2DK is issued as a consequence of various forms of non-conformity in tax reporting. The advantage found in the study is that CV X is cooperative in responding to SP2DK by openly admitting tax shortfalls, so that settlement can be done voluntarily without proceeding to the audit stage. Meanwhile, the weakness found is the absence of a good internal tax control system, which is the cause of non-compliance that occurs.

CONCLUSION

The results of the analysis and discussion resulted in three conclusions, namely first, CV X received three SP2DK from KPP Pratama in 2025 for the 2021, 2022, and 2023 tax years. There are two reasons for the issuance of SP2DK, namely CV X does not carry out fiscal reconciliation in the preparation of the Annual Corporate Income Tax Return for three years (2021-2023). The calculation of PKP directly uses commercial profits without fiscal correction for the cost of Income Tax Article 25, *entertainment costs* without a nominative list, and donation costs that do not meet Government Regulation Number 93 of 2010. The second cause is that CV X did not withhold Income Tax Article 23 on the payment of maintenance costs for buildings, vehicles, and equipment to vendors in the form of business entities, which should be subject to a rate of 2%.

Second, the impact that occurred due to the non-fiscal reconciliation by CV X was that the number of PKPs reported was lower than it should have been. The total positive fiscal corrections that were not taken into account were IDR 24,646,708 (2021), IDR 43,491,957 (2022), and IDR 69,999,296 (2023). After the correction, the correct PKP is IDR 666,053,914 (2021), IDR 926,116,236 (2022), and IDR 1,783,132,582 (2023). As a result, there was an additional Income Tax Article 29 of IDR 15,195,176 and administrative sanctions of fines of IDR 37,947,317.

Third, the total unwithheld Income Tax Article 23 is IDR 2,655,547 and the administrative sanction of fines is IDR 1,274,663. The completion steps that must be taken are the creation of proof of withholding Income Tax Article 23, tax payment, submission and correction of the Periodic Income Tax Return Article 23, as well as correction of the Annual Corporate Income Tax Return for the 2021-2023 tax year. The total tax obligations of CV X are IDR 199,991,347, consisting of Income Tax Article 29 of IDR 158,113,820, Income Tax Article 29 fines of IDR 37,947,317, Income Tax Article 23 of IDR 2,655,547, and Income Tax Article 23 fines of IDR 1,274,663.

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