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Evaluasi Penerapan Pmk 59 Tahun 2022 Terhadap Pengawasan Wajib Pajak Instansi Pemerintah Oleh Kpp Pratama Lubuk Pakam

Fitri Timaro Pohan[1], Zulia Hanum[2], Eka Nurmala Sari[3]
[1,2,3] *Universitas Muhamamdiyah Sumatera Utara*

Abstrak

Penelitian ini bertujuan untuk menganalisis dan mengevaluasi penerapan peraturan Menteri Keuangan PMK 59/PMK.03/2022 pada proses penyetoran Pajak Pertambahan Nilai oleh Bendahara Instansi Pemerintah dan melakukan evaluasi atas penerapan peraturan tersebut pada KPP Pratama Lubuk Pakam serta menjelaskan kegiatan Pengawasan Bendahara Instansi Pemerintah sebelum dan sesudah penerapan peraturan Menteri Keuangan PMK 59/PMK.03/2022. Evaluasi dinilai menggunakan kriteria Evaluasi Kebijakan yang telah dikeluarkan OECD pada Tahun 2021. Penelitian ini menggunakan metode evaluasi retrospektif dengan menggunakan pendekatan penelitian kualitatif. Pada penelitian ini, data dan fenomena akan dikumpulkan melalui informan lalu dianalisis menggunakan triangulasi sumber data yaitu data sekunder dari studi literatur dan data primer dari hasil wawancara terhadap informan yang terlibat langsung dengan kegiatan pengawasan wajib pajak instansi pemerintah pada KPP Pratama Lubuk Pakam. Hasil penelitian menunjukkan bahwa penerapan peraturan Menteri Keuangan PMK 59/PMK.03/2022 pada KPP Pratama Lubuk Pakam sudah dilakukan sepenuhnya meskipun mengalami kendala pada proses pengumpulan data belanja wajib pajak instansi akibat dari minimnya jumlah pelaporan SPT Masa Unifikasi untuk pelaporan PPN. Hasil evaluasi penerapan peraturan Menteri Keuangan PMK 59/PMK.03/2022 menunjukkan peningkatan yang signifikan pada penerimaan pajak dari sektor bendahara instansi pemerintah dan terdapat kendala yang menjadi tantangan bagi Account Representative dalam menjalankan tugas pengawasan wajib pajak instansi pemerintah.
Kata Kunci: *pengawasan wajib pajak instansi pemerintah; evaluasi kebijakan; kriteria OECD*

Abstract

This research aims to assess the implementation of the Minister of Finance Regulation PMK 59/PMK.03/2022 in the VAT payment process by Treasurers of Government Agencies and to evaluate the application of the regulation at KPP Pratama Lubuk Pakam. It also describes the supervision activities conducted on Government Agency Treasurers before and after the regulation took effect. The evaluation follows the Policy Evaluation Criteria issued by the OECD in 2021. This study uses a retrospective evaluation method with a qualitative research approach. Data and phenomena are collected through informants and analyzed using data source triangulation, involving secondary data from literature review and primary data from interviews with informants directly engaged in government agency taxpayer supervision activities at KPP Pratama Lubuk Pakam. The research findings indicate that the regulation has been fully implemented at KPP Pratama Lubuk Pakam despite challenges in gathering taxpayer expenditure data, mainly due to the low number of Unified Periodic Tax Return (SPT Masa Unifikasi) submissions for VAT reporting. The evaluation results show a significant

increase in tax revenue from government agency treasurers following the implementation of the regulation, although some obstacles remain a challenge for Account Representatives in performing their supervisory duties.
Keywords: supervision of government agency taxpayers; policy evaluation; OECD criteria

 Corresponding author : Fitri Timaro Pohan
Email Address : pohanfitri46@gmail.com
Received

PENDAHULUAN

Public financial management in Indonesia assigns a critical role to government treasurers, who are legally obligated to collect, remit, and report taxes (SPT Masa) on transactions funded by the national, regional, and village budgets (APBN, APBD, and APBDes). Despite clear regulatory mandates, compliance among government treasurers remains inconsistent. As reported by Sinaga et al. (2022) in their study of the Serdang Bedagai Regency Government, between 2017 and 2020, approximately 44.4% to 53% of government institutions failed to remit national taxes to the state treasury on time. This recurring non-compliance has contributed to suboptimal tax revenues and reduced revenue-sharing funds (Dana Bagi Hasil) for local governments, thereby underscoring the necessity of continuous oversight to prevent fraud and ensure accountability in public financial management.

Under Law No. 6 of 1983, as amended by Law No. 7 of 2021, every taxpayer, including government treasurers, is required to obtain a Taxpayer Identification Number (Nomor Pokok Wajib Pajak – NPWP) as a legal identity for tax administration. Government treasurers act as official tax withholders and collectors; hence, the NPWP serves as their institutional tax identity for withholding, remitting, and reporting tax obligations to the Directorate General of Taxes (Direktorat Jenderal Pajak – DJP).

The DJP, operating under the Ministry of Finance, is responsible for national tax administration and compliance enforcement (Indonesia, 2009). Its local branches, such as the Tax Service Office (Kantor Pelayanan Pajak – KPP) Pratama Lubuk Pakam, implement these functions, particularly in supervision and compliance monitoring. According to Circular Letter SE-05/PJ/2022, taxpayer supervision involves a set of interrelated activities—education, examination, and monitoring of tax obligations—to promote sustainable tax compliance (Sugiarto & Martani, 2024). Supervision is conducted by Account Representatives (ARs) and overseen by the Head of the Supervision Section.

Prior to October 1, 2024, supervision of treasurers' compliance was regulated under Minister of Finance Regulation (PMK) No. 231/PMK.03/2019, which allowed ARs to verify Value-Added Tax (VAT) compliance by reconciling tax invoices (issued using suppliers' NPWPs) with state remittance records (Nomor Transaksi Penerimaan Negara – NTPN) (Ministry of Finance, 2019). However, practical implementation revealed discrepancies between tax periods, underpaid VAT, and late or unremitted payments. Winata, Tinangon, and Afandi (2022) found that treasurers at the Public Works Department of South Sulawesi miscalculated and delayed PPh 22 remittances, while Chikita, Harijanto, and Sintje (2024) reported similar errors among local treasurers. These failures often resulted in administrative penalties (Surat Tagihan Pajak) imposed on suppliers, since payments were made under the suppliers' NPWPs.

Compliance monitoring based on SPT Masa reports remains limited due to the low number of treasurers submitting such reports. Harjowiryono (2020) observed that 64.82% of 776 treasurers were non-compliant with tax obligations. The introduction of PMK No. 59/PMK.03/2022 marked a significant shift in the monitoring system. Under the new regulation, all taxes withheld and remitted by government treasurers must use the treasurer's own NPWP, and reporting is consolidated under the Unified SPT Masa system (Nabila &

Hamzah, 2023). This regulatory reform aims to enhance traceability and accountability by centralizing tax reporting under the treasurer's identity, thereby changing the focus of supervision from invoice reconciliation to comprehensive reporting analysis.

Preliminary data from KPP Pratama Lubuk Pakam show that compliance remains low despite these reforms. In 2024, out of 528 registered treasurers—comprising 107 local government offices, 372 village treasurers, and 49 central institutions—only 27 submitted Unified SPT Masa reports. The remaining 469 treasurers (including all village treasurers) failed to comply. Interviews conducted during preliminary fieldwork revealed that many treasurers lacked financial backgrounds and acquired tax knowledge through self-learning or limited training sessions provided by the KPP. Additionally, frequent personnel rotation among treasurers disrupted knowledge transfer and continuity in tax administration. Similar factors—low tax awareness, insufficient fiscal education, and limited understanding of taxation procedures—were also identified by Hanum (2018) as key obstacles to compliance among corporate taxpayers.

A previous study conducted at KPP Pratama Lubuk Pakam identified six determinants of individual taxpayer compliance: tax knowledge, tax education, quality of fiscal services, administrative sanctions, and taxpayer awareness (Lubis et al., 2019). Building upon these findings, the present research aims to evaluate the implementation of PMK No. 59/PMK.03/2022 in supervising government institutional taxpayers, particularly treasurers under KPP Pratama Lubuk Pakam. This evaluation seeks to examine how the regulatory changes have transformed the supervisory function and affected compliance outcomes among government treasurers.

Furthermore, Indonesia's ongoing efforts to become a full member of the Organization for Economic Cooperation and Development (OECD) highlight its broader commitment to structural reform and policy harmonization. The OECD (2021) publication Applying Evaluation Criteria Thoughtfully introduced six key evaluation criteria—relevance, coherence, effectiveness, efficiency, impact, and sustainability—as a global benchmark for assessing public policies. These criteria have been adopted in previous studies evaluating Government Regulation No. 55/2022 (Sibarani & Rosid, 2024) and Circular Letter SE-05/PJ/2022 (Sugiarto & Martani, 2024). Accordingly, this study adopts the OECD (2021) framework as the analytical foundation for assessing the implementation and effectiveness of PMK No. 59/PMK.03/2022 in improving tax supervision for government treasurers.

METODE

This study employs a qualitative approach using a retrospective evaluation method aimed at analyzing and assessing the implementation of Minister of Finance Regulation No. 59/PMK.03/2022 concerning the supervision of government treasurers in VAT (Value Added Tax) collection and reporting. The research seeks to evaluate the changes in monitoring mechanisms before and after the enactment of the regulation and to assess its implementation at the Tax Service Office (KPP) Pratama Lubuk Pakam using the OECD (2021) policy evaluation criteria.

The research population includes all government treasurers under the supervision of KPP Pratama Lubuk Pakam, comprising regional government offices (OPD), central government work units, and village treasurers. Sampling was conducted using a purposive technique, focusing on key informants directly involved in tax supervision activities. The selected informants consisted of Account Representatives (ARs), Heads of the Supervision Section, and appointed government treasurers from both local and central institutions.

Primary data were obtained through semi-structured interviews to explore perceptions, challenges, and the effectiveness of supervision following the implementation of PMK No. 59/PMK.03/2022. Each interview lasted approximately 45–60 minutes and was recorded and transcribed verbatim for analysis. Secondary data were collected from official reports, regulatory documents, and prior research related to tax supervision and compliance.

Data were analyzed using thematic analysis guided by the six OECD evaluation dimensions—relevance, coherence, effectiveness, efficiency, impact, and sustainability—to identify policy implications and institutional performance outcomes. To ensure validity, the study employed triangulation of data sources, combining interview findings with document analysis and prior literature (Creswell & Poth, 2018). Reliability was further strengthened through member checking and peer debriefing to confirm the accuracy and consistency of the interpretations.

HASIL DAN PEMBAHASAN

Penelitian ini bertujuan untuk menganalisis dan mengevaluasi penerapan Peraturan Menteri Keuangan PMK 59/PMK.03/2022 pada penyetoran Pajak Pertambahan Nilai (PPN) oleh Bendahara Instansi Pemerintah serta pengawasan yang dilakukan oleh KPP Pratama Lubuk Pakam. Hasil penelitian menunjukkan bahwa penerapan PMK 59/PMK.03/2022 telah dilaksanakan secara penuh di KPP Pratama Lubuk Pakam, namun ada beberapa kendala yang dihadapi dalam implementasinya. Salah satu tantangan utama adalah rendahnya jumlah pelaporan SPT Masa Unifikasi, yang mengakibatkan kesulitan dalam mengumpulkan data belanja wajib pajak instansi. Meskipun demikian, penerimaan pajak dari sektor bendahara instansi pemerintah mengalami peningkatan yang signifikan, yang mencerminkan keberhasilan kebijakan ini. Namun, pengawasan yang dilakukan oleh Account Representative masih menghadapi kendala administrasi, terutama terkait keterlambatan dan ketidaklengkapan pelaporan pajak oleh instansi pemerintah.

Hasil evaluasi penerapan Peraturan Menteri Keuangan PMK 59/PMK.03/2022 menunjukkan adanya peningkatan signifikan pada penerimaan pajak dari sektor bendahara instansi pemerintah, yang mencerminkan keberhasilan implementasi kebijakan tersebut. Penerimaan pajak yang lebih tinggi mencerminkan efektivitas kebijakan dalam meningkatkan pengumpulan pajak dari instansi pemerintah. Namun, pengawasan yang dilakukan oleh Account Representative KPP Pratama Lubuk Pakam masih menghadapi sejumlah tantangan. Salah satu tantangan utama adalah kendala administrasi terkait keterlambatan atau ketidaklengkapan pelaporan pajak oleh beberapa instansi pemerintah. Kendala ini menghambat efektivitas pengawasan dan pengumpulan data pajak yang akurat. Oleh karena itu, meskipun ada peningkatan dalam penerimaan pajak, masih diperlukan perbaikan lebih lanjut dalam sistem pengawasan, serta peningkatan kepatuhan instansi pemerintah dalam menyampaikan laporan pajak secara tepat waktu dan lengkap. Penguatan pengawasan dan pelatihan bagi Account Representative juga diperlukan untuk mengatasi tantangan tersebut.

Evaluasi kebijakan dengan menggunakan kriteria yang dikeluarkan oleh OECD (2021) menunjukkan bahwa meskipun ada peningkatan dalam penerimaan pajak, masih diperlukan perbaikan dalam sistem pelaporan dan pengumpulan data agar pelaksanaan peraturan ini lebih efektif. Peningkatan penerimaan pajak menunjukkan bahwa kebijakan ini berhasil dalam aspek pengumpulan pajak, namun tantangan dalam pengumpulan data dan pelaporan yang tidak lengkap masih menjadi kendala. Oleh karena itu, untuk meningkatkan efektivitas kebijakan ini, perlu dilakukan perbaikan dalam sistem pelaporan pajak yang lebih efisien dan akurat. Selain itu, pengawasan yang lebih ketat juga diperlukan untuk memastikan kepatuhan instansi pemerintah dalam memenuhi kewajiban pajaknya. Peningkatan pelatihan bagi Account Representative di KPP Pratama Lubuk Pakam juga sangat penting agar mereka dapat lebih efektif dalam mengatasi tantangan yang ada, khususnya dalam menghadapi masalah administrasi dan pelaporan yang tidak lengkap.

SIMPULAN

Berdasarkan hasil penelitian, penerapan Peraturan Menteri Keuangan PMK 59/PMK.03/2022 pada KPP Pratama Lubuk Pakam telah berjalan dengan baik meskipun terdapat beberapa kendala, terutama dalam pengumpulan data belanja wajib pajak instansi. Minimnya pelaporan SPT Masa Unifikasi untuk pelaporan PPN menjadi salah satu tantangan utama yang dihadapi. Namun, penerapan peraturan ini berhasil meningkatkan penerimaan pajak dari sektor bendahara instansi pemerintah, meskipun pengawasan yang dilakukan oleh Account Representative masih menghadapi beberapa hambatan. Evaluasi kebijakan berdasarkan OECD (2021) menunjukkan bahwa meskipun ada peningkatan penerimaan pajak, terdapat ruang untuk perbaikan dalam sistem pelaporan dan pengumpulan data, yang akan meningkatkan efektivitas peraturan ini. Oleh karena itu, penting untuk meningkatkan kualitas pengawasan, memberikan pelatihan kepada Account Representative, serta memperbaiki administrasi pajak untuk memastikan bahwa implementasi kebijakan dapat berjalan lebih optimal dan mendukung kepatuhan wajib pajak instansi pemerintah. Penelitian ini memberikan gambaran penting mengenai keberhasilan dan tantangan dalam penerapan PMK 59/PMK.03/2022, serta memberikan rekomendasi untuk perbaikan kebijakan perpajakan di masa depan.

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