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## TAX STANDARD OPERATING PROCEDURES (SOP) AT PT MOMENTUM SAMPLE INDONESIA

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### Abstract

This project focuses on developing a comprehensive Tax Standard Operating Procedure (SOP) for PT Momentum Sample Indonesia as a response to the company's lack of formalized tax administration guidelines. Previously, tax-related tasks were performed based on informal habits, which led to inconsistent practices, unclear responsibilities, calculation errors, and increased exposure to administrative sanctions. Through a qualitative methodology involving direct observation, interviews with accounting/tax personnel, and examination of relevant documents, the program identified operational problems and designed standardized procedures for the completion of both periodic (SPT Masa) and annual (SPT Tahunan) tax obligations. The finalized SOP compiles step-by-step procedural narratives, workflow flowcharts, tax rate references, calculation templates, and document archiving standards to improve accuracy, efficiency, and regulatory compliance. Its early implementation yielded notable results, including clearer process mapping, improved accuracy in tax computations, strengthened documentation systems, and the identification of previously overlooked 2023 tax outstanding through structured reconciliation with the Coretax DJP database. These findings show that the SOP functions not only as an operational guideline but also as an effective mechanism for detecting legacy compliance issues. Future recommendations include integrating automated tax features via accounting or ERP systems, conducting periodic internal compliance audits, routinely updating the SOP in line with regulatory developments, enhancing staff capability in digital tax platforms, and reinforcing the company's digital archiving infrastructure.

**Keywords:** *Standard Operating Procedure, SOP, Taxation, Coretax*

## Introduction

PT Momentum Sample Indonesia (PT MIP) is a privately owned national company engaged in the property sector, established in 2022 and based in Batam. As a company operating in Indonesia, PT MIP is subject to various tax obligations. Tax is a legally mandated contribution from individuals or entities, collected without immediate compensation, and used to fund government activities (Kurnia & Harahap, 2024). With the company's continued growth, the complexity of its administrative activities and tax compliance has also increased, making effective tax management crucial for financial stability and organizational reputation (Sabrina, 2024).

Currently, PT MIP manages its tax processes through routine practices without the support of a formal Standard Operating Procedure (SOP). SOP is a written document containing detailed, step-by-step, and systematic work procedures, including a series of instructions for routine activities performed by an organization, and is supplemented with references, attachments, forms, diagrams, and workflows/flowcharts (Id et al., 2020; Kadir, 2021). The absence of a formal SOP at PT MIP has created several potential challenges, including an unstructured workflow, delays in fulfilling tax obligations, inefficiencies in managing tax documents, and a higher risk of administrative penalties due to mistakes or late reporting. Hence, taxpayers must carefully verify the correctness of their tax computations and filings (Nugraha, 2024).

Before this project was initiated, PT MIP's tax administration was handled internally by the accounting and administrative teams using manual records and informal work routines. While these efforts reflected the company's intent to comply with its tax obligations, the lack of standardized procedures led to inconsistent practices and unclear workflows. The company had not engaged external consultants nor implemented any formal tax documentation systems, emphasizing the need for a more structured approach through the creation of an official SOP.

Tax Standard Operating Procedure (SOP) is the purpose of this project, which will serve as PT MIP's official reference for carrying out its tax responsibilities, including both periodic (SPT Masa) and annual (SPT Tahunan) obligations. Additionally, the project seeks to (1) improve the company's adherence to current tax regulations; (2) increase efficiency and precision in its tax administration procedures; (3) reinforce internal governance and organizational accountability; and (4) offer hands-on experience and an opportunity for the student to apply academic knowledge in a real-world setting. Therefore, this project aims to address the urgent need for a more structured and dependable tax management system by developing a formal SOP that enhances the company's operational effectiveness and compliance with regulatory requirements.

Furthermore, establishing this formal SOP ensures PT MIP is prepared to navigate the evolving national tax landscape, including the upcoming Coretax system implementation. The Coretax system was developed to enhance efficiency and oversight of taxpayer compliance by streamlining tax administration processes, strengthening data integration, and maximizing transparency and accountability in tax payments (Mara & Munandar, 2025). Therefore, the resulting SOP will serve as the crucial internal guide for managing tax obligations effectively within the context of both current regulations and future technological integration.

## Methods

This project was conducted at PT MIP, a private property company located at Batam City. All data collection activities including observations, interviews, and document

reviews were carried out directly at the company's administrative office (Fiona & Susanto, 2023). The development of the Tax Standard Operating Procedure (SOP) was based on qualitative data collected through three primary techniques:

1. Preliminary Observation

Initial observations were conducted at PT MIP to gain a factual understanding of the company's administrative environment and tax-related workflows. This process provided insight into how daily tax obligations were performed in the absence of a formal SOP.

2. Interview

Interviews were conducted with internal staff responsible for financial and tax administration. The purpose was to obtain detailed information about the existing practices, challenges, and tax management issues within the company. These interviews served as the main reference for mapping the current system and identifying procedural gaps.

3. Document Review

Relevant internal documents including the organizational structure, administrative flow, and supporting tax-related records were analyzed. This method helped identify essential components that needed to be standardized in the Tax SOP.

The preparation of the Tax SOP was carried out through a structured and systematic process. Initially, the SOP was drafted based on collected data by formulating the tax workflow into a standardized procedure covering transaction identification, tax calculation, recording, payment, and reporting for both SPT Masa and SPT Tahunan. The established workflow was then visualized through flowcharts and supported by narrative explanations to enhance clarity and facilitate implementation by the tax administration team. Subsequently, a formal SOP document was prepared using the company's standard format, detailing technical guidelines, timelines, compliance procedures, and documentation mechanisms required for effective tax administration. The draft SOP underwent internal validation through joint reviews with accounting and tax staff to ensure consistency, practicality, and alignment with actual operational practices. Feedback obtained from these discussions was used to refine the document and confirm its content validity. Finally, the SOP was finalized and officially prepared for implementation as PT MIP's authoritative guideline for tax management.

## Result and Discussion

### *Output Design of The Program*

The primary output produced through this project is a comprehensive and integrated Tax Standard Operating Procedure (SOP) designed to strengthen PT MIP overall tax compliance. This SOP serves as a structured guideline to ensure that the company's tax obligations are fulfilled effectively, efficiently, and in accordance with prevailing tax regulations.

The SOP document was developed to provide clear guidance for the execution of both periodic (SPT Masa) and annual (SPT Tahunan) reporting. It establishes standardized steps that help the company maintain regulatory compliance and minimize the risk of administrative sanctions.

The SOP involves a wide range of essential tax administration activities. It's starting with the procedures for tax identification and calculation, outlining a structured approach for determining the Tax Base (DPP) and computing tax obligations for key

categories, including PPh Pasal 21 (calculated using TER method), along with PPh Pasal 23, PPh Pasal 4(2), VAT (PPN), and Corporate Income Tax.

Figure 1. Tax SOP

STANDAR OPERASIONAL PROSEDUR PERPAJAKAN			
PT MOMENTUM [REDACTED]			
No. Dok. : SOP/MIP/001		Page 4 of 8	
6.3 Prosedur Pelaporan SPT Masa			
Jenis Pajak	Batas Waktu Penyetoran	Batas Waktu Pelaporan	Keterangan
PPh Pasal 21/26	Tanggal 15 bulan berikutnya	Tanggal 20 bulan berikutnya	Pelaporan menggunakan e-Bupot PPh 21/26 Coretax.
PPh Pasal 23/26	Tanggal 15 bulan berikutnya	Tanggal 20 bulan berikutnya	Pelaporan menggunakan e-Bupot Unifikasi Coretax.
PPh Final (Pasal 4(2))	Tanggal 15 bulan berikutnya	Tanggal 20 bulan berikutnya	Pelaporan menggunakan e-Bupot Unifikasi Coretax.
PPN	Tanggal akhir bulan berikutnya	Tanggal akhir bulan berikutnya	Pelaporan menggunakan e-Faktur dan SPT PPN Coretax.

**1. Prosedur SPT Masa PPh Pasal 21/26**  
 Prosedur ini menjelaskan tahapan pelaksanaan pemotongan, pengisian, pembayaran, dan pelaporan PPh Pasal 21 atas gaji, upah, honorarium serta imbalan lain yang berkaitan dengan hubungan kerja, dan PPh Pasal 26 atas penghasilan yang diterima oleh Wajib Pajak Luar Negeri.

**a. Pengisian Bukti Potong**

- Staf Akuntansi/Pajak mengakses menu *e-Bupot PPh 21/26* pada

Source: Author

The document also elaborates on the processes involved in tax payment and reporting, covering the creation of Billing Codes, the execution of tax payments, and the submission of periodic tax returns through platforms such as e-Bupot Unifikasi, in addition to the preparation and filing of the Annual Corporate Income Tax Return.

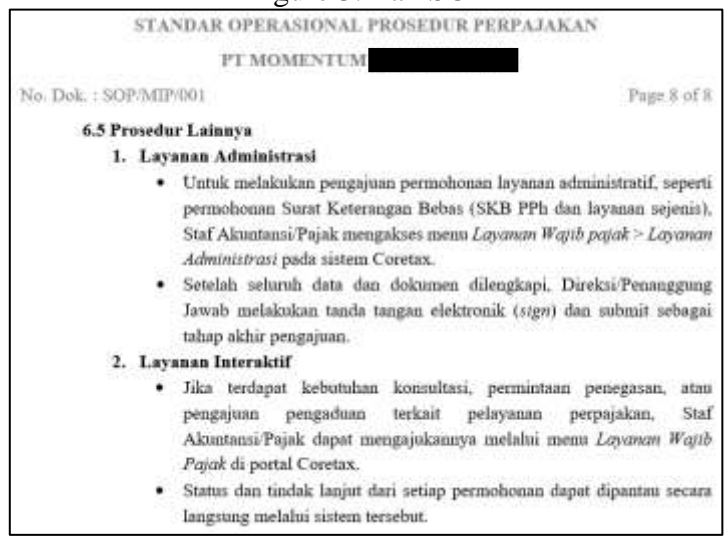
Figure 2. Tax SOP

<p><b>c. Pembayaran dan Pelaporan</b></p> <ul style="list-style-type: none"> <li>• Direksi/Penanggung Jawab melakukan pemeriksaan final dan melanjutkan proses "<i>Bayar dan Laporan</i>".</li> <li>• SPT disubmit dengan tanda tangan elektronik (<i>sign</i>) menggunakan Kode Otorisasi DJP atau Sertifikasi Elektronik milik Direksi/Penanggung Jawab.</li> <li>• Setelah pelaporan selesai, Staf Akuntansi/Pajak mengunduk dan menyimpan BPE sebagai arsip resmi perusahaan.</li> </ul>
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Source: Author

Furthermore, the SOP outlines administrative procedures such as applying for the Certificate of Withholding Exemption (SKB PPh) and utilizing interactive services provided through the Coretax DJP portal, including consultation and complaint features. Collectively, these procedures establish an integrated and cohesive framework that enables PT MIP to manage its tax obligations with greater efficiency, consistency, and compliance.

Figure 3. Tax SOP

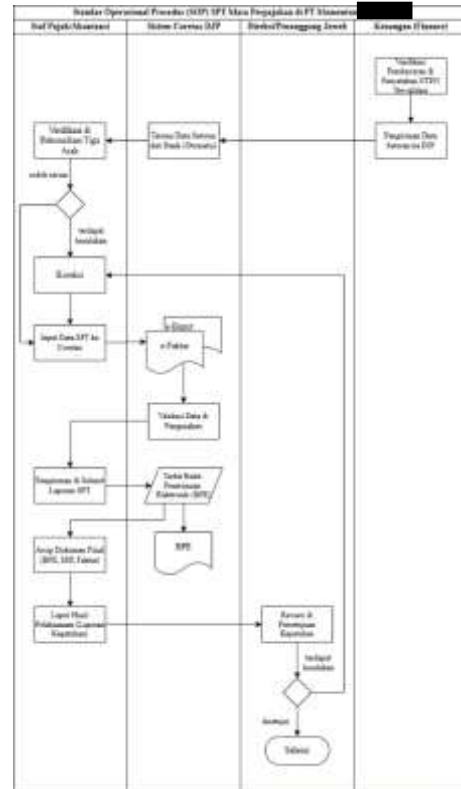
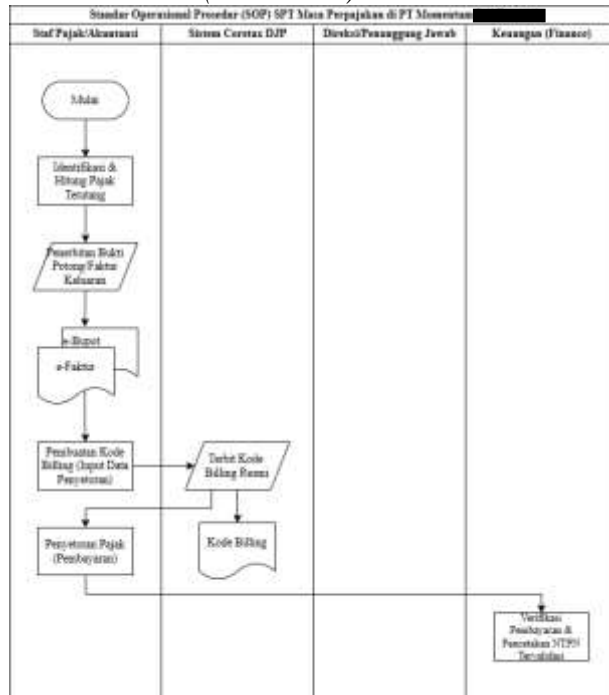


Source: Author

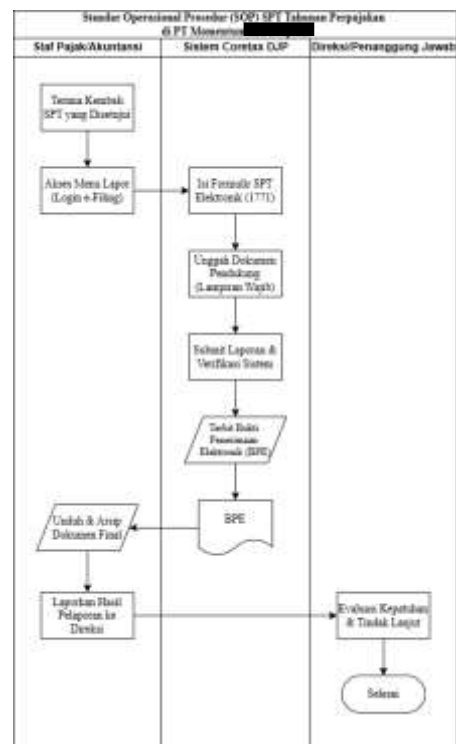
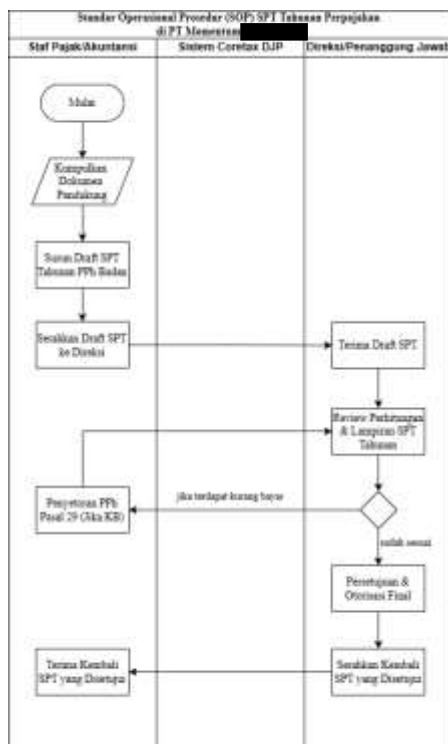
In addition to the procedural guidelines described above, the SOP also incorporates workflow visualizations that further clarify the sequence and structure of tax-related activities. These flowcharts serve as operational tools that enhance understanding of the processes and support consistent implementation across all tax functions. The flowcharts is designed as a visual representation of the workflow, mapping out each step, the responsible personnel, and critical deadlines, from data collection and tax calculation to the issuance of withholding sips or invoices, payment processing, and filing SPT.

Figure 4. SOP Flowcharts

SOP – Periodic (SPT Masa)



SOP – Annual (SPT Tahunan)



Source: Author

The supporting appendices of the SOP function as quick-reference materials and practical tools designed to enhance accuracy in tax calculations and administrative activities within PT MIP. These appendices complement the main procedures by providing structured and easily accessible supporting information. The first appendix presents a consolidated summary of the latest applicable tax rates, including the PPh 21 TER, PPh Pasal 23, PPh Pasal 4(2), VAT (PPN), and Corporate Income Tax. Each rate is accompanied by its legal reference to ensure alignment with current tax regulations.

Figure 5. Tax Rates

**LAMPIRAN TARIF PAJAK**  
**STANDAR OPERASIONAL PROSEDUR PERPAJAKAN**  
**PT MOMENTUM** [REDACTED]

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**PAJAK PENGHASILAN (PPH) PASAL 21**  
Dasar Hukum: PP Nomor 58 Tahun 2023

**TER Bulanan Kategori A**

Tarif Efektif Bulanan Kategori A diterapkan untuk wajib pajak orang pribadi dengan status PTKP sebagai berikut:

1. Tidak kawin tanpa tanggungan (TK/0)
2. Tidak kawin dengan jumlah tanggungan sebanyak 1 orang (TK/1)
3. Kawin tanpa tanggungan (K/0)

No	Batas Bawah (Rp)	s.d.	Batas Atas (Rp)	TER A	No	Batas Bawah (Rp)	s.d.	Batas Atas (Rp)	TER A
1	urang dengan		5.400.000	0,00%	23	30.050.001	s.d.	32.400.000	13,00%
2	5.400.001	s.d.	5.650.000	0,25%	24	32.400.001	s.d.	35.400.000	14,00%
3	5.650.001	s.d.	5.950.000	0,50%	25	35.400.001	s.d.	38.400.000	15,00%
4	5.950.001	s.d.	6.300.000	0,75%	26	38.400.001	s.d.	41.850.000	16,00%
5	6.300.001	s.d.	6.750.000	1,00%	27	41.850.001	s.d.	47.800.000	17,00%
6	6.750.001	s.d.	7.300.000	1,25%	28	47.800.001	s.d.	51.400.000	18,00%
7	7.300.001	s.d.	7.950.000	1,50%	29	51.400.001	s.d.	56.300.000	19,00%

Source: Author

The second appendix provides sample calculation templates intended to facilitate accurate and consistent tax computations. These include practical examples such as monthly PPh Pasal 21 payroll tax calculations and templates for preparing unified tax (PPh Unifikasi) calculations. This appendix serves as a practical guide that supports staff in performing tax-related computations more efficiently.

Figure 6. Tax Calculation Templates

PT MOMENTUM [REDACTED]												
PERHITUNGAN GAJI DAN PPH 21												
BULAN	NAMA	NIK	STATUS PAJAK	MASA KERJA (bulan masuk)	GAJI DASAR					TOTAL GAJI	Pelaporan BPJS	
					Upah Pokok	Tunjangan Tetap	Tunjangan Tidak Tetap	Pengurangan Absensi	THR			
	Adi (contoh)	21xxxxxxxxxxxx12	K/1	1	12	10.000.000,00					10.000.000,00	10.000.000,00
	Lisa (contoh)	21xxxxxxxxxxxx23	TK/0	3	12	5.200.000,00					5.200.000,00	10.000.000,00
						15.200.000,00	-	-	-	-	15.200.000,00	30.000.000,00

BPJS - POTONGAN KARYAWAN										
JHT (2%)	JP (1%)	JKES (1%)	TOTAL PENGURANGAN	PPh 21	PENGURANGAN GAJI (BPJS + PPh 21)	BEBAN DITANGGUNG PERUSAHAAN	PENGURANGAN KASBON	GAJI SEHARUSNYA DIBAYARKAN	GAJI DIBAYARKAN	SELISIH
200.000,00	100.000,00	100.000,00	400.000,00	161.610,00	561.610,00			9.438.390,00		9.438.390,00
104.000,00	52.000,00	52.000,00	208.000,00	-	208.000,00			4.992.000,00		4.992.000,00
-	-	-	-	-	-			-		-
304.000,00	152.000,00	152.000,00	608.000,00	161.610,00	769.610,00	-	-	14.430.390,00	-	14.430.390,00

Source: Author

The third appendix outlines the procedures for organizing and archiving tax documents, covering both physical and digital formats. It specifies standards for document classification, storage methods, and the mandatory retention period of at least ten years, ensuring compliance with tax administration regulations and supporting future audit readiness.

Figure 7. Archiving Procedures

LAMPIRAN PROSEDUR PENGARSIPAN DOKUMEN PAJAK  
STANDAR OPERASIONAL PROSEDUR PERPAJAKAN  
PT MOMENTUM [REDACTED]

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No.	Uraian Kegiatan	Penanggung Jawab	Batas Waktu
1	<b>Pengelompokan Dokumen</b> Mengelompokkan dokumen berdasarkan jenisnya: SPT Masa, SPT Tahunan, Dokumen Sumber (Faktur, Kontrak, Invoice), Bukti Pembayaran (BPE), dan Bukti Potong.	Staf Pajak/Akuntansi	Harian/Bulanan (segera setelah transaksi)
2	<b>Penyimpanan Fisik</b> Mencetak dan menyimpan dokumen kunci (BPE, Bukti Potong/Faktur Keluaran, SPT Masa/Tahunan) ke dalam folder fisik yang dilabeli berdasarkan Tahun Pajak dan Jenis Pajak.	Staf Pajak/Akuntansi	Setiap akhir bulan
3	<b>Penyimpanan Digital (Backup)</b> Menyimpan salinan digital (scan atau file asli) di server perusahaan atau cloud storage yang aman dengan struktur folder yang sesuai dengan arsip fisik. Dapat diurutkan sesuai kebutuhan (seperti BPE, Kode Billing, Bukti Bayar/Transfer, SPT Masa Induk, Bukti Potong).	Staf Pajak/Akuntansi	Setiap bulan/triwulan

Source: Author

### Output Implementation Process

The implementation process consisted of three key stages to ensure the SOP was applied effectively. The first stage involved socialization and training, where the Accounting/Tax Staff received an overview of all procedures in the SOP, including updates on PPh Pasal 21 TER and the e-Bupot Unifikasi system. This session emphasized the use of the workflow flowcharts and the tax rate appendix to support accurate application of tax rules.

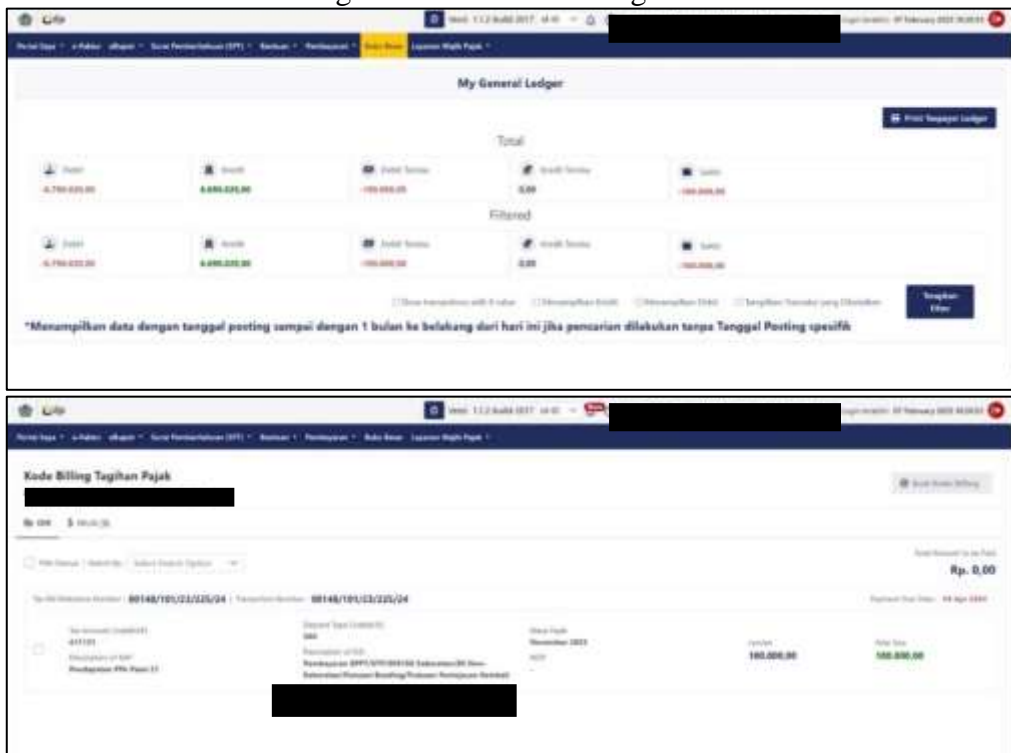
The second stage was a functional trial, during which staff conducted tax calculation simulations using the SOP appendices, such as PPh pasal 21 payroll and unified tax (PPh Unifikasi) templates. This trial also verified the workflow from data collection to archiving, allowing the identification and refinement of minor procedural issues. The final stage involved the formal adoption of the SOP. All SOP documents, flowcharts, and appendices were established as mandatory work standards, and staff were instructed to implement the updated archiving procedures, both physical and digital for all future tax documents.

*Post-Implementation Conditions*

The implementation process was assessed as effective in reinforcing knowledge transfer and standardizing tax procedures within PT MIP. Staff were able to adopt the workflow flowcharts and calculation templates with ease, demonstrating improved awareness of procedural risks that had previously gone unnoticed. The partner’s commitment to applying the new procedures further supported the smooth transition. A notable improvement observed after implementation was the shift from informal, memory-based practices to a structured and fully documented system. This change enhanced the consistency and reliability of the company’s tax administration processes.

One of the most significant outcomes was the identification of historical tax discrepancies. Through a comprehensive reconciliation between the General Ledger and the Coretax DJP system, conducted in accordance with the SOP. PT MIP discovered unresolved periodic income tax obligations from 2023. Corrective measures were immediately taken, including issuing Billing Codes and settling the outstanding liabilities. This result highlights the SOP’s role not only in strengthening ongoing compliance but also in detecting past tax issues that may have otherwise remained unaddressed.

Figure 8. Tax Outstanding 2023



Source: Author

### *Impact of Efficiency and Accuracy After Implementation*

The implementation of the Tax SOP led to marked improvements in PT MIP's overall tax administration. Historical tax discrepancies such as outstanding 2023 periodic tax obligations were successfully identified and resolved through structured reconciliation between the General Ledger and the Coretax DJP system. Compliance with deadlines also improved, as standardized workflows reduced the likelihood of late submissions and associated administrative risks.

Tax calculations became more efficient and accurate with the use of standardized templates, minimizing human error and ensuring consistency, particularly for PPh Pasal 21 TER and unified tax rate references (PPh Unifikasi). In addition, the introduction of a formal archiving system enhanced the organization and traceability of both physical and digital documents, supporting better audit readiness. Overall, the SOP implementation shifted PT MIP from informal, memory-based practices to a more structured, reliable, and compliant tax management system.

### **Conclusions**

The development of the Tax Standard Operating Procedure (SOP) at PT Momentum Sample Indonesia successfully established a structured and standardized framework for tax administration, replacing previously informal practices. The implementation of the SOP contributed to improved compliance accuracy, administrative discipline, and workflow clarity, while also enabling the identification of unresolved tax liabilities through a more systematic approach. These findings highlight the importance of formalized tax procedures in strengthening corporate tax governance and support the adoption of standardized SOPs as a practical tool to enhance transparency, efficiency, and compliance in organizational tax management.

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