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**Implementation of Income Tax (Pph) and Value Added Tax (PPN)
in Personnel Operations of the Organizational Bureau of the
Regional Secretary of North Sumatra Province**

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ABSTRACT

This research analyzes the implementation of Income Tax (PPh) and Value Added Tax (PPN) in the personnel operations of the Organization Bureau of the Regional Secretary of North Sumatra Province. Using a descriptive qualitative literature study method, the research evaluates four key dimensions: regulation, technology, human resources, and internal control systems. The research findings reveal the complexity of tax implementation, including regulatory limitations, digital transformation of e-SPT, human resource competency challenges, and the importance of proactive control systems. The study found that 42% of agencies experience regulation interpretation difficulties, 60% of technological infrastructure is available, but 35% of employees require capacity development. The research generates comprehensive recommendations for tax implementation optimization, including human resource development, technological system improvement, regulatory synchronization, and strengthening internal control mechanisms.

Income Tax, Value Added Tax, Personnel Operations, Tax Management, Local Government.

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INTRODUCTION

Income tax (PPh) and value-added tax (PPN) management represents a fundamental aspect of government financial governance, particularly in the context of personnel operations. The Organizational Bureau of the Regional Secretary of North Sumatra Province, as one of the local government agencies, has the responsibility to manage and report tax obligations accurately and precisely in accordance with applicable regulations.

In the era of bureaucratic reform and demands for state financial management transparency, the implementation of an effective tax system has become increasingly crucial. The application of PPh and PPN in personnel operations is not merely about fulfilling administrative obligations, but also

reflects the agency's commitment to supporting national development through a structured tax system.

The Organizational Bureau of the Regional Secretary of North Sumatra Province, as a work unit handling various personnel aspects, plays a strategic role in ensuring tax compliance for both income tax and value-added tax. This includes managing taxes on employee salaries, allowances, and various other income components, as well as transactions related to goods and services procurement in personnel operations.

Previous research has extensively discussed tax implementation in government environments. Analyses of PPh and PPN application in Local Financial Management Agencies have been conducted and demonstrated the importance of a structured management system (Suryanto & Maharani, 2021). The effectiveness of tax collection in local government personnel sectors has also been studied in depth (Widodo & Pratama, 2021). Tax policy implementation in the new normal era in government agencies showed significant system adaptation (Nugroho & Sutrisno, 2021).

Optimization of Article 21 Income Tax management in local government environments has been a research focus (Astuti, 2021), while evaluation of VAT collection systems in goods and services procurement revealed the need for continuous system improvements (Rahman & Putri, 2021). Multi-case studies on tax compliance in Sumatra provinces provided a comprehensive overview of field implementation (Hermawan & Sari, 2021).

E-SPT implementation in civil servant income tax reporting has demonstrated effectiveness in tax system modernization (Kusuma & Wijaya, 2021). Specific evaluations of tax implementation in the Personnel Bureau of North Sumatra Provincial Government provided important insights for system development (Silitonga & Tarigan, 2021). Implementation of tax policies in local financial management and analysis of internal control in tax management in government agencies have also made significant contributions to understanding tax systems in government environments (Yulianti & Permana, 2021; Firdaus & Utami, 2021).

RESEARCH METHOD

This research uses a literature study method with a descriptive qualitative approach, conducted through review and analysis of relevant documentation about PPh and PPN tax implementation in personnel operations within government environments. The research process began by collecting data from primary sources, including tax legislation, North Sumatra Province tax policy documents, Organization Bureau financial reports, and tax management

Standard Operating Procedures (SOPs). This was supplemented with secondary data from scientific journals, previous research, reference books, and scientific articles discussing government tax systems.

Data collection was implemented through documentation and literature review methods, involving collection, categorization, selection, and verification of documents based on relevance and currency. Data analysis was conducted through three primary stages: data reduction, data presentation, and conclusion drawing. Data reduction involved summarizing important information and focusing on research themes, while data presentation involved systematically organizing information and integrating findings from various sources.

The analytical framework focused on five key aspects: compliance with regulations, tax system implementation effectiveness, impact on personnel operations, identification of implementation challenges and constraints, and development of tax management optimization strategies. To ensure research validity and reliability, data source triangulation, document authenticity verification, cross-source verification, and consultation with tax expertise were conducted. This comprehensive approach enabled the research to produce in-depth analysis and academically accountable conclusions.

RESULT AND DISCUSSION

A comprehensive research on the implementation of Income Tax (PPh) and Value Added Tax (PPN) in the personnel operations of the Organizational Bureau of the Regional Secretary of North Sumatra Province reveals the systemic complexity in public financial management. In-depth study results show that tax implementation is not merely an administrative process, but a complex representation of interactions between regulatory frameworks, institutional capacity, and human resource dynamics.

Regulatory and Tax Policy Aspects present a landscape requiring serious attention. The existing legal tax framework still demonstrates several limitations in practical implementation. Current regulations often have multiple interpretations, creating spaces of uncertainty in their application. Suryanto and Maharani (2021) emphasize that approximately 42% of local government agencies experience difficulties in consistently interpreting tax regulations, which implies potential implementation errors.

The Tax Administration System at the Organizational Bureau of the Regional Secretary of North Sumatra Province demonstrates a significant digital transformation phase. E-SPT implementation has contributed positively to reporting efficiency, but substantial challenges remain. Kusuma and Wijaya's (2021) in-depth analysis identifies that while 60% of technological infrastructure

is available, human resource capacity to operate the system still requires continuous development.

Human Resource Dimensions become a critical focal point in the entire tax ecosystem. Employee competence is not merely translated into technical abilities, but also a comprehensive understanding of tax philosophy and spirit. Hermawan and Sari (2021) found a significant correlation between education level, continuous training, and tax obligation execution quality. Approximately 35% of employees still require capacity enhancement through continuous development programs.

Internal Control Mechanisms reveal complexities requiring a multidimensional approach. Firdaus and Utami (2021) emphasize the importance of an integrated supervision system that focuses not only on administrative compliance aspects but also strategic and preventive dimensions. Findings show that 45% of tax risk potential can be mitigated through comprehensive and proactive control systems.

Economic Impact Analysis demonstrates that optimizing PPh and PPN management has significance far beyond fiscal reception. Yulianti and Permana (2021) underscore that every 10% increase in tax system efficiency potentially contributes additional revenue to local budgets and supports strategic development programs.

Comparative Perspectives with previous research indicate that North Sumatra Province is in a dynamic transformation phase. Silitonga and Tarigan (2021) mapped that this region shows significant progress compared to previous periods, although considerable room for continuous development remains.

Primary recommendations resulting from this research encompass several comprehensive strategies: (1) Continuous human resource capacity development through integrated training programs, (2) Optimization of tax information technology systems with adaptive approaches, (3) Regulatory synchronization to reduce multiple interpretations, (4) Strengthening internal monitoring mechanisms with proactive perspectives, and (5) Developing a tax ecosystem responsive to change dynamics.

CONCLUSION

This research reveals the complexity of implementing PPh and PPN taxes in personnel operations of the Organizational Bureau of the Regional Secretary of North Sumatra Province. Analysis results show that tax implementation requires a holistic approach considering four key dimensions: regulation, technology, human resources, and internal control systems.

Based on research findings, comprehensive recommendations for optimizing PPh and PPN tax implementation focus on human resource development, technology systems, regulations, and internal control. Employee capacity development becomes the primary priority, including designing continuous training programs, enhancing competencies through professional certification, and building internal mentoring systems. Tax information technology optimization is conducted through e-SPT infrastructure upgrading, integrated system implementation, and providing technical training for digital system usage.

Tax regulation refinement is implemented by synchronizing regulations, creating comprehensive technical guidelines, and developing inter-unit coordination mechanisms. Internal control system strengthening focuses on developing continuous audit mechanisms, building transparent reporting systems, and implementing effective tax risk management. Sustainability strategies also become an important component, including periodic tax system evaluations, developing cooperation with tax institutions, and encouraging a strong tax compliance culture.

Implementation of these recommendations is expected to improve the effectiveness, efficiency, and accountability of PPh and PPN tax management in the Organizational Bureau of the Regional Secretary of North Sumatra Province, and provide a positive contribution to supporting regional development and transparent government administration.

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