



DUPLICATE

SUKOHARJO REGENT  
PROVINCE OF CENTRAL JAVA  
REGULATION OF THE REGENT OF SUKOHARJO  
NUMBER 45 YEAR 2021

ABOUT

INSTRUCTIONS FOR COLLECTING LETS FOR EXTENSION OF THE USE OF  
FOREIGN WORKERS

BY THE GRACE OF GOD ALMIGHTY

SUKOHARJO REGENT,

- Weigh : that with the promulgation of Law Number 11 of 2020 concerning Job Creation in conjunction with Government Regulation Number 34 of 2021 concerning the Use of Foreign Workers , it is necessary to stipulate a Regent's Regulation concerning Implementation Guidelines for Collection of Retribution for the Use of Foreign Workers;
- Remember : 1. Law Number 13 of 1950 concerning the Establishment of Regency Areas within the Province of Central Java;
2. Law Number 25 of 2009 concerning Public Services (State Gazette of the Republic of Indonesia of 2009 Number 112, Supplement to the State Gazette of the Republic of Indonesia Number 5038);
3. Law Number 28 of 2009 concerning Regional Taxes and Regional Levies (State Gazette of the Republic of Indonesia of 2009 Number 130, Supplement to the State Gazette of the Republic of Indonesia Number 5049);
4. Law Number 12 of 2011 concerning the Establishment of Legislations (State Gazette of the Republic of Indonesia of 2011 Number 82, Supplement to the State Gazette of the Republic of Indonesia Number 5234);
5. Law Number 23 of 2014 concerning Regional Government (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587) as amended several times, most recently by Law Number 9 of 2015 concerning the Second Amendment to Law Number 23 of 2014 concerning Regional Government (State Gazette of the Republic of Indonesia of 2015 Number 58, Supplement to the State Gazette of the Republic of Indonesia Number 5679);
6. Law Number 1 of 20 20 concerning Job Creation (State Gazette of the Republic of Indonesia of 20 20 Number

- 245 , Supplement to the State Gazette of the Republic of Indonesia Number 6573 );
7. Government Regulation Number 69 of 2010 concerning Procedures for Granting and Utilization of Incentives for Collection of Regional Taxes and Regional Levies (State Gazette of the Republic of Indonesia of 2010 Number 119, Supplement to the State Gazette of the Republic of Indonesia Number 5161);
  8. Government Regulation Number 97 of 2012 concerning Traffic Control Levies and Retribution for Extension of Permits to Employ Foreign Workers (State Gazette of the Republic of Indonesia of 2012 Number 216, Supplement to the State Gazette of the Republic of Indonesia Number 5358);
  9. Government Regulation Number 42 of 2018 concerning Types and Tariffs of Non-Tax State Revenues applicable at the Ministry of Manpower ( State Gazette of the Republic of Indonesia Year 2018 Number 154 , Supplement to the State Gazette of the Republic of Indonesia Number 6249 );
  10. Government Regulation Number 34 of 2021 concerning the Use of Foreign Workers (State Gazette of the Republic of Indonesia of 2021 Number 44, Supplement to the State Gazette of the Republic of Indonesia Number 6646 );
  11. Regulation of the Minister of Manpower Number 8 of 2021 concerning Implementing Regulations of Government Regulation Number 34 of 2021 concerning the Use of Foreign Workers ;
  12. Sukoharjo Regency Regulation Number 13 of 2011 concerning Regional Levies (Sukoharjo Regency Regional Gazette of 2011 Number 13, Supplement to Sukoharjo Regency Regional Gazette Number 191);
  13. Regulation Number 2 of 2014 concerning the Implementation of Manpower ( Sukoharjo Regency Regional Gazette of 2014 Number 2, Supplement to Sukoharjo Regency Regional Gazette Number 209);
  14. Sukoharjo Regency Regulation Number 1 of 2016 concerning Retribution for Extension of Permit to Employ Foreign Workers ( Sukoharjo Regency Regional Gazette of 2016 Number 1, Supplement to Sukoharjo Regency Regional Gazette Number 226);

DECIDE:

To stipulate : REGULATION OF THE REGENCY CONCERNING COLLECTION OF LEVEL FOR EXTENSION OF THE USE OF FOREIGN MANPOWER.

PIG  
GENERAL REQUIREMENTS

article 1

Regent Regulation , what is meant by:

1. The area is Sukoharjo Regency.
2. Regional Government is the Regent as an element of the Regional Government organizer who leads the implementation of government affairs which are the authority of the autonomous region.
3. The Regent is the Regent of Sukoharjo.
4. Regional Treasury is the regional treasury of Sukoharjo Regency.
5. Dinas is the Office in charge of manpower affairs .
6. The Head of the Service is the Head of the Service in charge of manpower affairs .
7. Foreign Workers, hereinafter abbreviated as TKA, are foreign citizens holding visas with the intention of working in the territory of Indonesia.
8. Companion Workers are Indonesian workers who are appointed by the Employer of Foreign Workers and are prepared as companions for foreign workers who are employed in the context of technology transfer and skill transfer.
9. Plan for Employment of Foreign Workers, hereinafter referred to as RPTKA , is a plan for the use of foreign workers in a certain position and period of time.
10. Ratification of the Plan for Employment of Foreign Workers, hereinafter referred to as Ratification of RPTKA , is the approval of the use of TKA ratified by the Minister who administers government affairs in the manpower sector or an appointed official.
11. The Online System for Using Foreign Workers, hereinafter referred to as TKA Online, is a web-based application of information technology to provide services to employers of foreign workers through the employment system.
12. Employers of foreign workers, hereinafter referred to as employers of foreign workers, are legal entities or other entities that employ foreign workers by paying wages or other forms of remuneration.
13. Mandatory levies are individuals or entities which according to the statutory regulations for levies are required to pay levies, including collectors or withholding certain levies.
14. Minister is the minister who carries out government affairs in the field of manpower.
15. Certain Permits are Certain Regional Government Activities in the Context of Granting Permits to individuals or entities intended for guidance, control arrangements, supervision of

activities to protect the public interest and preserve the environment.

16. The Compensation Fund for the Use of Foreign Workers, hereinafter referred to as DKPTKA, is a fund that must be paid by the employer in the amount of US\$ 100 (one hundred United States dollars) per position per person per month as PNBP or regional income.
17. The SIMPONI billing system is a system that is part of the SIMPONI (Information System for Non-Tax State Revenue) which facilitates the issuance of billing codes in payment/depositing of State revenues.
18. Billing code is an identification code issued by the SIMPONI billing system for a type of payment or deposit made by a pay/payment employee
19. The period of retribution for the use of foreign workers is a certain period of time which is the time limit for the retribution required to take advantage of certain services and permits from the relevant Regional Government.
20. Days are workdays.
21. Regional Retribution Determination Letter, hereinafter abbreviated as SKRD, is a levy determination letter that determines the principal amount of levy owed.
22. Regional Retribution Bill, hereinafter abbreviated as STRD, is a letter to collect charges and/or administrative sanctions in the form of interest and/or fines.
23. Determination of Regional Levies Overpaid, hereinafter abbreviated as SKRDLB, is a letter of determination of retribution that determines the amount of overpayment of levies because the amount of credit for retribution is greater than the levy owed or should not be owed.
24. Determination of Additional Underpaid Regional Retribution, hereinafter abbreviated as SKRDKBT, is a retribution determination letter that determines the amount of underpayment of levies because the amount of credit for retribution is smaller than the levy owed or should not be owed.
25. Letter of Deposit for Regional Retribution, hereinafter abbreviated as SSRD, is proof of payment or deposit of levies that have been made using a form or have been made in other ways to the regional treasury through the place of payment designated by the Regent.
26. Examination is a series of activities to collect and process data, information, and/or evidence that is carried out objectively and professionally based on an inspection standard to test compliance with the fulfillment of levy obligations and/or for other purposes in order to implement the provisions of the regional -levy legislation .

## CHAPTER II

### NAME, OBJECT, AND SUBJECT OF RETRIBUTION

#### Article 1

With the name of retribution for the extension of the use of Foreign Workers (TKA), a levy is collected as compensation for the use of Foreign Workers (TKA).

#### Article 2

- (1) The object of the levy for the extension of the use of Foreign Workers ( TKA ) , is the compensation that must be paid by the Employer of Foreign Workers for each TKA employed as non-tax state revenue or regional income.
- (2) Employers of foreign workers as referred to in paragraph (1) do not include government agencies, representatives of foreign countries, international agencies, social institutions, religious institutions, and certain positions in educational institutions .

#### Article 3

- (1) The subject of the retribution for the extension of the use of foreign workers includes employers of foreign workers.
- (2) The subject of the levy as referred to in paragraph (1) is a mandatory levy.

### CHAPTER III PROCEDURE FOR USE OF TKA

#### Article 4

- (1) Every TKA Employer who employs TKA is required to have an RPTKA which is approved by the Minister or an appointed official.
- (2) In the event that the employer will employ a foreign worker who is being employed by another foreign worker employer, each foreign worker employer is required to have an RPTKA ratification.
- (3) Employers of foreign workers as referred to in paragraphs (1) and (2) are required to employ foreign workers in accordance with the Ratification of the RPTKA.
- (4) To get the RPTKA ratification, the foreign worker's employer submits an online application to the Minister or appointed official.
- (5) The minister or appointed official shall evaluate the feasibility of the application for ratification of the RPTKA submitted by the foreign worker employer since it is declared complete and correct.
- (6) The minister or appointed official issues the results of the feasibility assessment for the ratification of the RPTKA no later than 2 (two) working days after the foreign worker employer is deemed eligible based on the feasibility assessment.
- (7) Based on the results of the feasibility assessment for the ratification of the RPTKA, the employer of the TKA submits the data on the prospective TKA online to the minister or appointed official.

- (8) Data on prospective foreign workers and documents are verified by the minister or appointed official no later than 2 (two) working days, data on prospective foreign workers and documents are declared complete .
- (9) In the event that the prospective foreign worker data and documents are declared complete and the employer has paid the DKPTKA, the minister or appointed official issues the ratification of the RPTKA.
- (10) approval of the RPTKA is used as a recommendation for obtaining visas and residence permits in the context of working for foreign workers .

#### CHAPTER IV TERM OF USE OF TKA

##### Article 5

The ratification of the RPTKA for work of more than 6 (six) months is granted for a maximum period of 2 (two) years and can be extended in accordance with the provisions of the legislation in the field of immigration.

#### CHAPTER V STRUCTURE AND AMOUNT OF RETRIBUTION RATES

##### Article 6

- (1) Employers are required to pay DKPTKA for every foreign worker employed.
- (2) DKPTKA payments as regional revenues are made according to the period of time the foreign workers work in the territory of Indonesia.
- (3) DKPTKA payment as referred to in paragraph (1) is paid by the TKA employer after receiving the DKPTKA payment billing code from the minister or appointed official.
- (4) Payment of DKPTKA by TKA employers is non-tax state revenue or regional income in the form of regional levies.
- (5) DKPTKA as referred to in paragraph (4) becomes:
  - a. Non-tax state revenue for ratification of new RPTKA, Ratification of extended RPTKA for foreign workers who work in work locations of more than 1 (one) province and Ratification of SEZ.
  - b. Provincial income for ratification of extended RPTKA for foreign workers who work in work locations in more than 1 (one) district/city in 1 (one) province.
  - c. Regency/city regional income for ratification of extended RPTKA for foreign workers who work in 1 (one) regency/city work location. (PP 34 Article 24 paragraph 2)
- (6) Every employer who will use foreign workers is required to pay a retribution for the use of foreign workers to the regional treasury through the Central Java Regional Development Bank, Sukoharjo Branch.
- (7) The amount of the retribution rate as referred to in paragraph

- (1) is US\$ 100 (one hundred US Dollars) per position per person per month .
- (8) The amount of the levy rate as referred to in paragraph (2) is based on the rupiah exchange rate according to the USD exchange rate prevailing at the time the user is required to pay the levy.
- (9) Employers of foreign workers who employ foreign workers for less than 1 (one) month must pay a full 1 (one) month retribution.

## CHAPTER VI RETRIBUTION PAYMENT PROCEDURES

### Article 7

- (1) The TKA employer submits an application for validation of the DKPTKA payment to the Head of the Service, accompanied by the ratification of the RPTKA and the billing code or a notification letter for the DKPTKA payment issued by the director through TKA Online.
- (2) The requirements are declared complete, the agency issues a Regional Retribution Determination Letter (SKRD) which is signed by the Head of the Service/Head of Service. (article 36 paragraph 3)
- (3) The SKRD received by the levy is used as the basis for payment of the levy to the regional general treasury, namely the Central Java Regional Development Bank, Sukoharjo Branch.
- (4) The retribution obligator who has paid the levy receives proof of payment or proof of deposit in the form of a Regional Retribution Deposit Letter (SSRD) or other equivalent document.
- (5) Retribution payments must be made at once or in full.
- (6) The proof of retribution as referred to in paragraph (4) is uploaded to the Online System for Using Foreign Workers to be validated by the service, this validation is a requirement for ratification of the RPTKA.

### Article 8

- (1) The Head of the Service is obliged to appoint a Treasurer who receives proof of the deposit of retribution for the use of TKA .
- (2) The beneficiary treasurer as referred to in paragraph (1) examines and records evidence of payment of levies and reports monthly to the head of the Service.
- (3) In addition to the obligations as referred to in paragraph (2), the beneficiary treasurer shall coordinate with the retribution-receiving bank to ensure the correctness of the evidence for depositing the retribution for the use of TKA.

## CHAPTER V II

## PROCEDURES FOR SUBMITTING OBJECTIONS AND SETTLEMENT

### Article 9

- (1) Mandatory levies may file an objection to the Regent or an appointed official on the issuance of the SKRD.
- (2) Objections are submitted in writing in Indonesian accompanied by clear reasons.
- (3) Objections must be submitted within a maximum period of 3 (three) months from the date the SKRD is issued unless the mandatory levy can show that the period of time cannot be fulfilled due to circumstances beyond its control.
- (4) (3) Circumstances beyond their control as referred to in paragraph (3) are circumstances that occur outside the will or power of the Mandatory Charges.
- (5) The filing of an objection does not delay the obligation to pay the levy for the extension of the use of foreign workers and the implementation of the collection of the retribution for the extension of the use of foreign workers .
- (6) The procedure for resolving objections is regulated as follows:
  - a. The Regent within a maximum period of 6 (six) months from the date of receipt of the objection letter must make a decision on the objection submitted by issuing an objection letter.
  - b. The provisions as referred to in paragraph (1) are to provide legal certainty for the obligatory levies, that the objections submitted must be given a decision by the Regent.
  - c. The decision of the Regent on the objection can be in the form of accepting in whole or in part, refusing, or increasing the amount of retribution owed.
  - d. If the period as referred to in paragraph (1) has elapsed and the Regent has not rendered a decision, the proposed objection is deemed to have been granted.
  - e. If the objection is granted in part or in full, the excess payment of the levy for the extension of the use of foreign workers is returned with an added interest of 2% (two percent) a month for a maximum of 12 (twelve) months.
  - f. The interest rate as referred to in paragraph (1) is calculated from the month of settlement until the issuance of the SKRDLB.
  - g. In the event that the objection to the levy is rejected or partially granted, the levy payer is subject to an administrative sanction of 50% (fifty percent) of the total levy based on the objection decision and reduced by the levy that had been paid before submitting an objection.

## CHAPTER VII I

### PROCEDURE FOR AUDIT RETRIBUTION

#### Article 10

- (1) The regent or appointed official has the authority to carry out inspections to test compliance with the fulfillment of the levy obligations for the use of foreign workers in the context of implementing this Regional Regulation .
- (2) Every time you apply for validation , you are required to submit a complete file for inspection and evaluation
- (3) If it meets the requirements, then it is submitted to the Regent or appointed official for examination and evaluation of the requirements file.

## CHAPTER VIII

### BILLING AND RECEIVABLES RECEIVABLES

#### Article 14

- (1) To collect retribution, it expires, after exceeding 3 (three) years from the time the levy is due, unless the retribution is obligated to commit a crime.
- (2) (2) The expiry of retribution collection as referred to in paragraph (1) is deferred if:
  - a. issued a warning letter; or
  - b. there is an acknowledgment of levy debt from the mandatory levy, either directly or indirectly
- (3) In the event that a warning letter is issued as referred to in paragraph (2) letter a, the billing expiration date is calculated from the date the warning letter is received .

## CHAPTER IX

### ADMINISTRATIVE SANCTIONS

#### Article 15

- (1) In the event that the obligatory levy does not pay on time or is underpaid, it is subject to administrative sanctions in the form of interest of 2% (two percent) every month from the levy owed which is not or underpaid and is billed using STR D.
- (2) The collection of retribution for the use of outstanding foreign workers as referred to in paragraph (1) is preceded by a letter of warning.
- (3) In the event that the employer of the TKA and/or TKA violates the provisions of this Regent's Regulation, the Regent or the appointed official has the authority to revoke the IMTA extension.
- (4) Violation of this regulation is subject to sanctions in accordance with the provisions of the applicable laws and regulations.

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CLOSING

Article 16

This Regent Regulation comes into force on the date of promulgation.

In order for everyone to know, ordering the promulgation of this Regent Regulation by placing it in the Sukoharjo Regency Regional Gazette.

Set in Sukoharjo  
on 30 September 2021  
SUKOHARJO REGENT,  
signed

ETIK SURYANI

Promulgated in Sukoharjo  
on September 30, 2021

REGIONAL SECRETARY  
SUKOHARJO DISTRICT,

signed  
WIDODO

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