MAM CORPORATE SOLUTIONS

Business Compliance

The Indonesian year, and the dates that shape it

A practical guide for foreign-owned companies · Jakarta

▶ INTRODUCTION

The year has a shape.

Contents

Compliance in Indonesia is not a wall of rules. It is a small number of dates that come round in a pattern, and once you can see the pattern it stops being something that happens to you.

Five things, every month

Two social security contributions, the withholding tax payment, the return that reports it, and VAT. Four of the five report the month before.

Three or four each quarter

What you have actually invested and realised, and — if you manufacture — what you produced. A representative office reports half-yearly instead.

Three once a year

The corporate return, the personal return, and the annual meeting whose approval is notarised and filed.

Two that arrive on their own

The religious holiday allowance, which follows each employee's own calendar, and a data request from the tax office, which follows nothing at all.

Every date here is checked against the regulation that sets it, and the date somebody last checked is recorded. We have kept the regulation numbers off these pages — they belong in our working papers, and we will give you the reference for any of them if you want it.

▶ EVERY MONTH

The monthly cycle.

Five dates, in this order, every month.

10
BPJS Kesehatan

By the 10th of the current month. Where the 10th falls on a holiday, payment is due on the next working day.

Health insurance contributions for every employee, collected by the employer and remitted.

anyone employing staff · BPJS Kesehatan

15
Withholding tax paid

By the 15th of the following month.

The month's withheld and instalment income taxes are paid to the state. Covers PPh 4(2), 15, 21, 22, 23, 25 and 26 in one deadline.

every company · Directorate General of Taxes, through a state collecting agent

15
BPJS Ketenagakerjaan

By the 15th of the month following the contribution period. Where the 15th falls on a holiday, the accident, death and old-age contributions are due on the next working day. The pension (JP) regulation makes no such allowance, so pay JP by the 15th regardless.

Employment social security — accident, death, old age and pension cover (JKK, JKM, JHT, JP).

anyone employing staff · BPJS Ketenagakerjaan

20
Monthly return filed

By the 20th of the following month, being 20 days after the tax period ends.

The return that reports what was withheld and paid. Paying without filing leaves the obligation open.

every company · Directorate General of Taxes

end
VAT paid and filed

By the last working day of the month AFTER the period it covers — VAT for January is due at the end of February. The tax must be PAID BEFORE the return is filed.

The month's output and input VAT, settled and reported. Payment and filing share a deadline, and the regulation requires the payment to come first.

VAT-registered businesses · Directorate General of Taxes

EVERY MONTH

What we watch for each month.

Four of the five report the month before

Only the health contribution falls in the month it covers. The rest fall in the month after the period they report. Getting that wrong by a month is the most common error we find on a new client's records.

Paying is not filing

The tax is paid by the 15th and the return that reports it is filed by the 20th. They are two separate obligations, and paying without filing leaves the second one open.

VAT moves with the calendar

It falls at the end of the month, which is a different date every month. It also has an order to it: the tax is paid before the return is filed, so filing first does not count even if both happen the same day.

Holidays do not move everything

Some of these dates shift to the next working day when they land on a holiday and some do not. We treat the ones that do not as fixed and pay them early, so a public holiday is never the reason something is late.

NONE OF THIS IS YOURS TO TRACK

We hold the calendar. You are told what is coming before it arrives, and nothing is paid or filed until you have approved it.

What you report, and to whom.

Beyond tax, Indonesia asks a company to report what it is actually doing. These are not tax filings and they do not go to the tax office, which is exactly why they are the ones that get missed.

10
SIINas

Between the 1st and the 10th of the month after each quarter — by 10 April, 10 July, 10 October and 10 January. Small manufacturers file four times a year too; size changes what goes on the form, not how often.

Manufacturers and industrial-service businesses report output, capacity, raw materials, workforce and investment to the Ministry of Industry through SIINas. Trading companies with no manufacturing do not file.

manufacturers and industrial-service businesses · Ministry of Industry (Kemenperin), through the SIINas portal

15
LKPM quarterly

Quarterly for medium and large businesses: by 15 April, 15 July, 15 October and 15 January. Every PT PMA counts as a large business whatever its capital, so a PT PMA always files quarterly; a local PT files quarterly only if it is medium or large. The 15th is recent: until 1 October 2025 the deadline was the 10th, and BKPM routinely extended it by a few days, announcement by announcement. Permeninves/BKPM 5/2025 moved the date to the 15th, and the extensions have stopped.

The investment activity report: what a business has actually invested and realised, for each business activity and location. It is filed even when nothing happened — a nil report is still a report — though four in a row showing no new investment draw sanctions of their own. Upstream oil and gas, banking, non-bank financial institutions and insurance lost their exemption on 2 October 2025.

PT PMA, PT (local) · BKPM, through the OSS system

How often you file the investment report depends on what you are. A PT PMA counts as a large business whatever its capital, so it files every quarter. A local company files by its own size: quarterly if it is medium or large, **half-yearly if it is small**, and not at all if it is micro. A representative office files half-yearly too.

A nil report is still a report. A company registered but not yet trading files from the moment it has a business identification number, using the preparation-stage version. The obligation starts before the revenue does.

▶ ONCE A YEAR

The annual round.

30
Corporate tax return

Four months after the financial year ends — 30 April for a company on a calendar year.

The company's annual return, reconciled to its accounts.

every company · Directorate General of Taxes

31
Personal tax return

Three months after the tax year ends — 31 March.

The individual return. The obligation is the individual's, not their employer's, even where all tax was withheld at source.

individuals · Directorate General of Taxes

—
AGM and annual report

Within six months of the financial year ending — 30 June for a company on a calendar year. The notarised approval is then filed through the notary within 30 calendar days of the deed being signed.

The AGM at which the annual report and financial statements are put to shareholders. The approval of the annual report goes into a notarial deed, and the deed is filed with the Ministry of Law.

PT PMA, PT (local) · Held by the company; the approval is filed with the Ministry of Law through AHU, by the notary

The annual meeting is not only a meeting. The approval of the annual report goes into a notarial deed, and the deed is filed within 30 calendar days of signing. A notary also needs the company's annual tax return receipt before registering any change to the company — so an unfiled return quietly blocks a change of director or shareholder months later.

What the annual return is reconciled to

- **Monthly bookkeeping** — sales, purchases, banking, payroll journals, accruals
- **Bank reconciliation**, monthly, so differences are found while they are still explicable
- **Fixed asset register** and depreciation
- **Monthly management accounts** you can actually run a business on
- **Year-end preparation**, so the audit starts from a clean position
- **Records that support your filings**, because the tax office reconciles one to the other

▶ WHEN IT HAPPENS

The two that are not on the calendar.

These do not fall on a date. One follows the religious calendar and the other follows a letter arriving, and both have short windows.

THR

At the latest seven days before the employee's own religious holiday.

A payment every employer must make to every qualifying employee once a year, before their religious holiday. One month's wage after twelve months' service, pro rata below that.

anyone employing staff · Paid to the employee. There is no filing, which is why it is missed.

SP2DK response

14 days, counted from whichever happens first of five delivery events — including delivery to your CoreTax account, or handover to an adult member of your family. Extendable by 7 days, but the notice must be RECEIVED before the original window closes.

A letter from the tax office asking you to explain something in your own reporting. Not an audit, but an audit is one of the seventeen things it can lead to.

every company, individuals · The tax office that issued the letter

THE ONE TO ACT ON THE DAY IT ARRIVES

A data request from the tax office gives you fourteen days, counted from delivery — which can mean delivery to your online tax account, whether or not anybody opened it. An extension has to be requested and received before the original window closes.

▶ HOW IT WORKS

The payroll month, step by step.

Payroll is the cycle clients see most often, so it is the clearest one to show. It runs like this every month.

01

YOU

Send the month's changes

New starters, leavers, overtime, bonuses — whatever moved since last month.

02

WE

Process and return the register

A full payroll register comes back to you before any money moves.

03

YOU

Approve

Nothing is filed and nothing is paid until you have signed it off.

04

WE

Pay, file and issue payslips

The statutory payments and filings go out, and every employee gets a payslip.

The tax and reporting cycles run the same way: prepared by us, approved by you, filed on the date. You are never asked to check our arithmetic against a deadline nobody told you about.

And on the tax side

- **Monthly tax calculations** and returns
- **Withholding tax** identified, deducted, paid and reported — the area that most often goes wrong
- **The annual corporate return**, reconciled to your accounts
- **The compliance calendar** managed, with what is due and when, before it is due
- **Correspondence with the tax office** handled, including data requests
- **Support during an examination**, so you are not answering questions alone — charged separately
- **VAT registration** taken care of from start to finish, and **VAT compliance** as a separate engagement

▶ HOW IT WORKS

What comes out of a payroll.

Five statutory contributions, on top of the income tax withheld from salaries. Three are shared between the employer and the employee; two are the employer's alone.

COVER	EMPLOYER	EMPLOYEE
Health cover BPJS Kesehatan On monthly wages up to IDR 12,000,000	4%	1%
Old-age savings JHT	3.7%	2%
Pension JP On a wage ceiling revised every year	2%	1%
Work accident JKK	0.24% – 1.74%	–
Death benefit JKM	0.30%	–

The rates are the straightforward part. What catches employers out is the wage each one is applied to, because they are not the same: health cover is capped, the pension ceiling is reset every year, and the work accident rate depends on the risk group of the job.

We set these up when a company registers its first employee, and we tell you which risk group your work falls into before the first payroll runs rather than after.

Keeping the company's own record straight.

- **Statutory registers** maintained: shareholders, directors, commissioners, share transfers
- **Board and shareholder resolutions** drafted, minuted and filed properly
- **Deed amendments** when your capital, structure, address or classification changes
- **Annual filings** prepared and submitted on time
- **A single place** where your corporate documents live, so producing them takes an hour rather than a fortnight

The questions we are asked most

Is this a fixed annual fee, and what do you need to quote?

It is a fixed annual fee, and it can be paid quarterly, twice yearly or annually. To quote we need the complete set of company documents and an introductory meeting.

What exactly do you file during a year?

Compliance here runs on several cycles at once. Tax compliance is monthly and annual. LKPM, the investment board report, is quarterly or half-yearly depending on the company. The annual general meeting has to be notarised and filed once a year.

How quickly can you produce statutory documents at short notice?

If the compliance is up to date, at fairly short notice.

Do you hold our original documents?

The originals belong to you. After formation we hand them over, unless you specifically ask us to keep custody of them under the corporate secretary service.

Do you tell us about deadlines in advance, or do we have to ask?

We tell you. You do not have to keep track of it yourself.

▶ WHY MAM

Why clients hand this over.

01

A named person who knows your file

Corporate secretarial work is continuity work. You deal with the same team month to month, not a queue, so nothing has to be re-explained at a deadline.

02

Registers and filings done in-house

Statutory registers, board resolutions and annual filings are prepared by MAM staff, not subcontracted — which is what keeps the record audit-ready rather than merely complete.

03

Checked by qualified accountants

MAM is an ACCA member firm, registered with IAPI and a member of IAI, so filings are reviewed against the standards an auditor will later apply.

Qualified, and accountable for it

ACCA — MEMBER

IAPI — REGISTERED

IAI — MEMBER

IFAC — THROUGH ACCA

xero — XERO BRONZE PARTNER & CERTIFIED ADVISOR

HReasily — PARTNER

MAM Corporate Solutions

GET IN TOUCH

Tell us what you are running.

Send us the entity type and what it does, and we will tell you which of these dates are yours and which are not.

We aim to reply the same working day.

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