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ANALYSIS OF THE IMPLEMENTATION OF TAX PLANNING ON ARTICLE 21 INCOME TAX AS AN EFFORT TO OPTIMIZE TAX BURDEN EFFICIENCY AT PT. ANUGERAH SEJAHTERA

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Abstract:
Taxes are a very important component for every country, because taxes play a major role in state financing and national development which aims to improve the welfare of the people. Through good tax planning, PT Anugerah Sejahtera can carry out tax payments more efficiently while still complying with applicable tax regulations. In an effort to achieve this efficiency, there are several tax planning methods that can be used, namely the Net Method, Gross Method, and Gross Up Method. Through analysis of the application of these three methods, it is hoped that the most efficient tax payment method will be found and can simplify the tax calculation and deduction process. This research aims to determine the effectiveness of implementing article 21 income tax planning using the Net, Gross, and Gross Up methods at PT. Anugerah Sejahtera. The type of research that will be applied in this research is descriptive qualitative. Based on the research results, the Gross Up method is proven to be the most efficient method for paying Article 21 income tax. This is because there are tax allowances which provide positive benefits for the company. Applying the Gross Up method also affects the company's income tax burden and net profit, because this additional tax allowance reduces the company's taxable income.
Keywords: Tax Planning, Implementation Analysis, Income Tax Article 21

INTRODUCTION

Taxation is one of the fundamental elements in the economic governance of a country, serving not only as a significant source of national income but also as an instrument for economic redistribution and regulation. As stipulated in Article 1, point 1 of the Indonesian Law No. 16 of 2009 concerning General Provisions and Tax Procedures (KUP Law), tax is defined as a mandatory contribution owed by individuals or entities to the state that is enforceable by law, without receiving direct compensation, and is used for the state's needs for the greatest benefit of the people. In Indonesia, tax plays a pivotal role in supporting the State Budget (APBN). It constitutes the primary source of revenue used to finance national development and public services. Through tax collection, the government funds infrastructure development, education, healthcare, defense, and other vital sectors that are essential for sustainable growth and equitable welfare distribution. Thus, a robust and effective tax system is indispensable for national progress. For the government, tax collection represents an obligation that must be strictly enforced to ensure fiscal sustainability. However, for taxpayers—both individuals and corporations—taxes are often perceived as a financial burden that reduces net income. This perception is particularly strong in the business sector, where tax liabilities can significantly affect a company's profitability and cash flow. Consequently, taxpayers seek strategies to fulfill their tax obligations in a manner that minimizes their financial impact, yet remains compliant with the prevailing legal framework. One of the key approaches in achieving this is through tax planning.

The Income Tax Law No. 36 of 2008, specifically in Article 4 paragraph (1), defines income as any economic gain received or accrued by taxpayers, whether originating from within or outside

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Indonesia. Income tax, as a direct tax, imposes obligations directly on the taxpayer without the possibility of transferring the burden to another party. Among the various types of income tax, Article 21 of the Income Tax Law (PPh Article 21) specifically addresses tax on income in the form of salaries, wages, honoraria, allowances, and other payments received by individual employees in relation to employment, services, or activities performed. In this context, tax planning becomes an essential managerial tool that enables companies to optimize their tax liabilities through legitimate means. According to Chairil Anwar (2018), tax planning refers to the process of organizing a taxpayer's financial affairs—whether an individual or an entity—by taking advantage of allowable provisions and loopholes within the existing tax regulations, to reduce the amount of tax payable legally and efficiently. The aim is not to evade tax, but rather to manage it prudently and in full compliance with the law.

Tax efficiency, in this regard, involves structuring taxable income and allowable deductions in such a way that the overall tax burden is minimized. This includes careful planning of the timing, type, and structure of income and expenses. Effective tax planning contributes to cash flow optimization, cost savings, and improved after-tax profitability, which are crucial for business sustainability. A particularly important area for tax planning in corporate settings is related to PPh Article 21, which directly affects labor costs and employee compensation structures. Companies have several methods at their disposal to manage Article 21 tax obligations, including: Gross Method: In this method, the employee bears the tax burden directly. The tax is deducted from their gross income, and the company acts solely as the withholding agent. Net Method: Under this approach, the employer absorbs the tax burden. Employees receive a net salary without tax deductions, and the company pays the tax on their behalf. Gross-Up Method: the company provides a tax allowance that is equal to the tax due. The tax allowance is added to the employee's salary, and the tax is withheld from the total income. This method often results in tax deductibility advantages for the company.

Each of these methods has distinct implications for tax planning and financial reporting. By carefully selecting the most appropriate method, a company can manage its tax liabilities more effectively and achieve greater operational efficiency. Furthermore, changes in tax regulations—such as the shift from progressive rates to Effective Average Rates (TER) starting January 1, 2024, under Government Regulation No. 58 of 2023—necessitate adaptive and dynamic tax planning strategies. These regulatory changes are aimed at simplifying tax computations and better accommodating various employment statuses and taxpayer categories. It is vital for companies to stay abreast of such changes to ensure ongoing compliance and to capitalize on any available benefits. The necessity for robust tax planning is also underscored by previous research. For example, Adiman and Rizkina (2020) demonstrated that well-implemented tax planning policies can significantly reduce tax expenses, thereby conserving cash flows and improving financial performance. Their studies revealed substantial differences in tax liabilities before and after the implementation of tax planning strategies, highlighting its value as a financial management tool.

On the other hand, Soraya (2021), Ka (2021), and Sari (2021) found that tax planning tends to be implemented more intensively during periods of financial instability. In such contexts, reducing tax liabilities becomes a critical strategy for preserving company profitability and ensuring business continuity. These studies also emphasized the importance of integrating tax planning with accounting principles to achieve both regulatory compliance and optimal financial outcomes. Based on the above considerations, this research focuses on the application of tax planning in the context of Income Tax Article 21 at PT Anugerah Sejahtera. The company serves as a case study to examine how strategic tax planning can be utilized to achieve tax efficiency while adhering to applicable laws

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and regulations. The study aims to provide empirical insights into the practical benefits of tax planning and contribute to the broader discourse on corporate tax management in Indonesia.

METHODS

This study uses a qualitative approach with a descriptive-comparative method and a case study strategy to analyze the application of tax planning related to Article 21 Income Tax at PT Anugerah Sejahtera. The qualitative approach allows the researcher to explore the phenomenon in-depth by relying on data from real conditions, where the researcher acts as the main instrument. The descriptive-comparative method is used to observe and explain the current condition of tax calculation at the company and to compare the implementation of several tax planning strategies. By using a case study, the researcher focuses on one object of study—PT Anugerah Sejahtera—wherein an in-depth analysis of the company's payroll system and its application of Article 21 Income Tax (PPh 21) can be conducted. Data collection was carried out using documentation and observation. Documentation involved gathering employee salary data, payroll records, tax payment reports, and supporting documents such as employment contracts and tax calculation sheets. Meanwhile, observation was conducted directly on the company's salary processing system and its implementation of tax deductions. Data collected consisted of both primary and secondary data. Primary data were obtained from direct communication and coordination with the tax staff at DWP Consulting, the tax consultant firm assisting PT Anugerah Sejahtera. Secondary data included employee biodata, monthly salary lists, and company-provided tax calculation documentation.

The data analysis process in this research began with organizing the data into relevant categories, followed by classifying salary components and tax deduction items. Next, the researcher calculated the Article 21 Income Tax using three different methods: Gross Method, Gross-Up Method, and Net Method. Each of these methods has distinct implications for the distribution of tax burden between employer and employee and, consequently, affects the overall financial efficiency of the company. The Gross Method is a conventional approach where the employee receives their gross salary, and the tax is deducted from that salary. In this scenario, the tax burden lies entirely on the employee, and the employer merely acts as the withholding agent. This method, although simple and straightforward, may negatively affect the employee’s net income and can lead to dissatisfaction, especially when income tax rates are high. Furthermore, it can impact employee motivation and retention, particularly in competitive labor markets. The Gross-Up Method, on the other hand, allows the company to "gross up" the employee’s salary by an amount equivalent to the tax owed so that the employee’s take-home pay remains unaffected. In essence, the company pays both the gross salary and the tax, resulting in a higher total cost to the employer. However, this method offers benefits in terms of employee satisfaction, as the individual bears no tax burden. It is often used by companies that aim to offer competitive compensation packages and are willing to incur higher payroll expenses to attract or retain key talent.

The Net Method, by contrast, begins with the net salary that the company intends the employee to receive. From that net amount, the company calculates backward to determine the gross salary and the tax amount. Similar to the Gross-Up Method, the company effectively assumes the tax burden. However, this method requires more complex calculation processes and a thorough understanding of tax brackets and deductions to avoid underpayment or overpayment of taxes. After performing tax calculations using all three methods, a comparative analysis was conducted to evaluate the efficiency of each method in the context of PT Anugerah Sejahtera. The researcher used actual salary data from selected employees and applied consistent assumptions, such as marital status and dependents, to ensure comparability. The analysis showed that although the Gross-Up

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and Net Methods result in a higher overall expense for the company, they provide better outcomes in terms of employee take-home pay, satisfaction, and compliance with tax regulations. In particular, the Gross-Up Method was found to be the most effective for balancing tax efficiency with employee satisfaction. While it increases the payroll cost to the company, the tax paid becomes a deductible expense, which in turn reduces the company's taxable income under corporate income tax. Thus, when calculated holistically, the net impact on the company's tax burden can be more favorable than initially perceived.

Meanwhile, the Net Method, although mathematically sound and similar in burden to the Gross-Up Method, presents practical challenges. It requires accurate back-calculation and careful attention to detail, as any miscalculation can lead to penalties or non-compliance. Additionally, not all companies are familiar with this method, and errors can arise if implemented without the assistance of a tax professional. On the other hand, the Gross Method, despite being the simplest to apply, tends to be the least favorable from both the employee and tax efficiency perspectives. Employees bear the full weight of tax deductions, which decreases their net income and can lead to increased turnover or dissatisfaction. From the company's perspective, although it incurs lower payroll costs, it misses the opportunity to record the tax paid as a deductible expense, thereby potentially increasing its corporate tax liability. The findings of this research highlight the importance of understanding and strategically choosing tax planning methods as part of overall corporate financial management. Tax planning should not be viewed merely as a technical accounting procedure but as a strategic tool to align fiscal efficiency with human resource objectives. For PT Anugerah Sejahtera, the recommendation is to consider adopting the Gross-Up Method selectively—especially for key employees whose retention and satisfaction are critical to the company’s performance. This method not only complies with Indonesian tax laws but also enhances the company’s image as a responsible and caring employer.

The comparative analysis also serves as a practical guide for similar companies working with tax consultants such as DWP Consulting. By simulating the different methods and projecting their financial and operational implications, decision-makers can make informed choices that suit their business model and human capital strategy. In conclusion, tax planning related to Article 21 Income Tax can significantly impact both the financial standing of a company and the well-being of its employees. A thoughtful and well-executed tax planning approach, particularly one that balances legal compliance with economic efficiency and employee satisfaction, can provide a strategic advantage in today’s competitive business environment. PT Anugerah Sejahtera's case illustrates that through proper analysis and method selection, a company can achieve tax efficiency while maintaining its commitment to fairness and transparency in employee compensation.

RESULT AND DISCUSSION

This research analyzes the application of Article 21 Income Tax (PPh 21) tax planning at PT Anugerah Sejahtera by comparing three calculation methods—Gross, Net, and Gross-Up—using the Average Effective Rate (Tarif Efektif Rata-rata / TER) implemented starting from January 1, 2024. The analysis aims to identify the tax burden borne by both the employee and employer under each method, while assessing the level of tax efficiency and financial implications for the company. PT Anugerah Sejahtera is a company that employs 140 permanent employees. For this research, data from all 140 employees is used, with January 2024 chosen as the sample period. The PPh 21 calculations in this study are based on the employees’ gross income for January, in accordance with the new TER scheme. The results of these calculations reveal the tax burden and related benefits when applying each of the three tax planning methods. The initial calculation, based on the

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company's current practice, shows that PT Anugerah Sejahtera withheld a total of Rp 37,034,628 in PPh 21 from employee salaries in January 2024. This amount represents the tax deducted under the Gross-Up Method, which the company applied by providing an additional tax allowance (tunjangan pajak) to cover the employees' income tax. This approach ensures that employees receive their full take-home pay without being affected by income tax deductions. The tax allowance is considered a company expense and serves as a tax-deductible component, which becomes a key point in evaluating the efficiency of the Gross-Up strategy.

In order to evaluate tax efficiency more thoroughly, the researcher conducted parallel calculations using the Gross and Net methods for the same group of employees and under the same TER framework. For the Gross Method, the employee's gross income was maintained at Rp 328,051,971, and the resulting PPh 21 burden totaled Rp 5,249,399 for January. Under this method, the tax is borne entirely by the employee and deducted directly from their gross salary, which affects their net income. When compared to the Gross-Up calculation, the Gross Method presents a significantly lower PPh 21 burden. However, this result is not necessarily indicative of tax efficiency. In fact, it reflects the shift of the tax burden from employer to employee. Although the company incurs lower costs under the Gross Method, it may result in lower employee satisfaction and potentially higher turnover, particularly if employees feel that their net income is insufficient or uncompetitive. Meanwhile, the Net Method assumes that the employee's take-home pay is fixed and that the company bears the entire tax obligation. The tax is not deducted from the employee's salary but is instead calculated based on the desired net income, requiring the company to compute the gross-up amount needed to cover the tax. Under this method, the tax paid by the employer is considered a fringe benefit (natura) and thus non-deductible for corporate tax purposes. This reduces its attractiveness as a tax planning tool, as the company must bear the full cost of the tax without being able to deduct it from taxable income, increasing the effective tax burden.

The Gross-Up Method, which was implemented by PT Anugerah Sejahtera in January 2024, differs from the Net Method in a critical way. Instead of embedding the tax within the employee's gross income, the company provides a separate tax allowance that matches the tax due. This tax allowance becomes part of the employee's gross income and is also subject to PPh 21, but since it is recognized as a company expense, it qualifies as deductible for corporate income tax purposes. This results in a more favorable tax position for the company. According to the researcher's analysis, the Gross-Up calculation based on January 2024 salaries resulted in a tax allowance difference of Rp 458,286 and a PPh 21 tax difference of Rp 4,227,586 when compared to the company's internal calculation. When analyzing the tax planning impact of the Gross-Up Method, the researcher found that the total tax paid by the company under this method amounted to Rp 37,492,914, which is Rp 458,286 higher than the company's own recorded amount of Rp 37,034,628. This discrepancy may stem from variations in rounding, classification of allowances, or specific implementation nuances between the company's system and the researcher's manual recalculation. Nonetheless, the result confirms the robustness of the Gross-Up approach and its potential to achieve tax efficiency while preserving employee satisfaction.

From the perspective of overall cost and financial efficiency, the Gross-Up Method does indeed increase the total amount disbursed by the company—when compared with the Gross Method, the difference in tax burden is striking. However, the inclusion of tax allowances as deductible expenses ultimately reduces the company's taxable profit, thus lowering the final corporate income tax burden. Additionally, by fully bearing the tax cost and maintaining employee take-home pay, the company demonstrates its commitment to employee welfare, which may enhance retention and performance. Comparatively, the Net Method appears to be the least efficient from a corporate

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taxation standpoint. The tax cost borne by the company is non-deductible, resulting in a higher effective tax rate and reduced profitability. While this method can be appealing in terms of simplicity—since it ensures a fixed net income for the employee—it is not recommended as a sustainable strategy in the context of tax optimization, especially when managing a large workforce as in PT Anugerah Sejahtera.

The Gross Method, while resulting in the lowest financial outlay for the company, places the full tax burden on employees, potentially reducing morale and increasing dissatisfaction. In industries or labor markets where employee compensation is a significant driver of retention and performance, this method may be counterproductive. Moreover, it limits the company's ability to leverage PPh 21 payments as deductible expenses, thereby failing to maximize tax efficiency. In summary, each method of calculating and bearing Article 21 Income Tax has different implications for the company's financials and its employees. The key differentiators can be summarized as follows: 1. Gross Method: PPh 21 is deducted from the employee's gross salary. The employee bears the tax burden. This method is simplest for the employer but may reduce employee satisfaction and retention, and it offers limited tax deductibility. 2. Net Method: The employer bears the tax burden by calculating the gross equivalent of a fixed net salary. The resulting tax payment is non-deductible as it is considered a benefit in kind (natura), leading to higher corporate taxes. 3. Gross-Up Method: The employer provides a tax allowance equivalent to the PPh 21 due, which is then taxed again. The gross-up amount becomes a deductible expense for the employer, improving tax efficiency while maintaining employee net income.

The findings of this study clearly demonstrate that the Gross-Up Method is the most efficient and beneficial strategy for PT Anugerah Sejahtera. Not only does it ensure compliance with updated PPh 21 regulations under TER, but it also allows the company to claim tax allowances as expenses, thus reducing its final tax burden. Moreover, by preserving employee take-home pay, the company enhances its competitiveness as an employer. Ultimately, tax planning for Article 21 Income Tax is not merely a matter of compliance, but a strategic financial decision that influences corporate profitability, labor costs, and employee satisfaction. For companies with a significant number of permanent employees, such as PT Anugerah Sejahtera, choosing the right tax calculation method can lead to considerable long-term savings and strengthen the organization's human resource management. The application of the Gross-Up Method, as demonstrated in this research, offers a balanced approach to managing tax obligations while promoting fairness and efficiency in employee compensation.

CONCLUSION

Based on the results and discussion of the tax calculations performed in this study, it can be concluded that the most efficient method for calculating Income Tax Article 21 (PPh Pasal 21) payment is the Gross Up method. This conclusion is supported by the fact that, although the total tax payment increased to IDR 37,492,914, the Gross Up method demonstrated significant tax efficiency, evidenced by a difference in tax deductions amounting to IDR 4,227,586 compared to other methods. The implementation of the Gross Up method positively impacts the company's financial management. By providing a tax allowance to employees, the additional tax allowance serves as a deductible expense that reduces the company's taxable income. This in turn lowers the overall corporate income tax burden and improves the company's net profit. Unlike the Gross and Net methods, where the tax burden is either fully borne by the employee or the company, the Gross Up method offers a balanced approach that protects employees' net income while benefiting the company's tax planning strategy.

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Furthermore, the Gross Up method alleviates concerns for employees about the reduction of their net salary due to tax deductions, as the company covers the tax burden through the allowance. At the same time, the company avoids negative tax corrections that could otherwise arise from treating the tax burden as a non-deductible expense, as is often the case with the Net method. This strategic handling of tax expenses ultimately enhances the company's financial health by optimizing both tax liability and employee satisfaction. In contrast, the Net method places the tax burden entirely on the company, which increases the company's expenses but results in non-deductible tax expenses. The Gross method, meanwhile, transfers the entire tax burden to employees, which may affect employee morale and net income negatively. Therefore, the Gross Up method stands out as a preferable tax planning strategy, especially for companies seeking to balance tax efficiency with employee welfare. By applying the Gross Up method, the company can effectively reduce its taxable income base, leading to lower corporate income tax liabilities and improved net profits. This method also ensures that employees receive their full net salary without deductions for tax, enhancing employee satisfaction and retention. Additionally, since the tax allowance is a deductible expense, it provides a tax-efficient mechanism for managing payroll costs.

Implementation of the Gross Up method should be accompanied by careful documentation and clear communication with employees to ensure transparency and compliance with tax regulations. Training and consultation with tax professionals are advised to facilitate smooth integration of this method into the company's payroll and tax systems. In conclusion, adopting the Gross Up method is a strategic move that benefits both PT Anugerah Sejahtera and its employees. It balances the need for efficient tax management with fair employee compensation, ultimately supporting the company's financial performance and regulatory compliances.

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