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TAX PLANNING ANALYSIS ON CORPORATE INCOME TAX ARTICLE 25 AT PT. UNOSON MANADO

Sharon E H KARLOS¹, Anneke WANGKAR², Sonny PANGERAPAN³
^{1,2,3}Sam Ratulangi University, Manado, Sulawesi Utara, Indonesia

Corresponding author: Sharon E H Karlos

E-mail: karlossharon13@gmail.com

Abstract:

Tax planning is to minimize the tax burden and implement tax compliance, such as calculating, paying, and reporting the tax payable correctly and punctually. PT Unoson Manado received the SP2DK for the fiscal year 2020 with several findings, including the underpayment of Corporate Income Tax. It is caused by the error of calculating the tax burden. This research will determine whether the tax planning could prevent the calculation error in the subsequent fiscal years. The research design used in this research is qualitative with a descriptive approach. The result of this research shows that there are several things on the fiscal income statement of PT Unoson Manado for the year 2020, such as the costs are not fully specified, there is a difference in the calculation between the commercial depreciation and fiscal depreciation, and analyzing on the applicable tax regulations has not been thoroughly done. Therefore, doing the tax planning with its steps and reconciliation can prevent the calculation error in the subsequent fiscal years.

Keywords: Tax Planning, Income Tax Article 25, Tax compliance, Corporate Income Tax

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INTRODUCTION

Taxpayer in Indonesia is classified into Individual Taxpayer and Corporate Taxpayer. Their contribution is a matter of increasing the tax revenues. According to the Ministry of Finance of the Republic of Indonesia data, Corporate Income Tax gives the highest contribution, 21.1%. Corporate Income Tax is an income tax the corporate taxpayer pays for the received income. The high contribution of tax causes the government to arrange regulations that could increase the contribution of corporate taxpayer in fulfilling their tax obligations.

In contrast to the government, which wants high tax revenues, the company itself wants a low tax burden. Accordingly, many attempts could be made for tax savings, including the one against the tax regulation, such as tax evasion, which aims to reduce the tax burden illegally. The legal way to minimize the tax burden is to do tax planning to manage the amount of tax that has to be paid correctly without causing a detrimental effect on the government.

The advantage of tax planning is not only to minimize the tax burden but also to comply with tax obligations: calculating, paying, and reporting the tax payable correctly and punctually. By doing that, the company could prevent the inefficiency of resources in the event of being subjected to tax sanctions. Therefore, a good comprehension of tax regulations is required for the taxpayers. In order to calculate the tax payable correctly, the taxpayer needs to make a fiscal financial report with the reconciliation approach. The difference between the accounting and tax in revenue, expense, and depreciation recognition requires the taxpayer to do the reconciliation to correct all those differences.

In fiscal year 2020, PT Unoson Manado received the SP2DK states for requesting the explanation of data issued by KPP. It indicates the error in the calculation or reporting of the tax.

Thus, PT Unoson Manado must comply with all the steps required. One of the findings is the underpayment of corporate income tax. Therefore, PT Unoson Manado must pay the amount of the underpayment of corporate income tax. Otherwise, it might be subjected to tax sanctions. To avoid what happens in subsequent fiscal years, taxpayers could implement tax planning in calculating the tax payable correctly and legally. According to that, this research aims to determine whether tax planning could prevent the calculation error in subsequent fiscal years.

METHODS

The research method used in this research is qualitative with a descriptive approach. Qualitative research is based on postpositivism, and the researcher is the key instrument for managing the research steps, such as obtaining the data, analyzing the data, and interpreting it (Sugiyono, 2022). The data types used in this research are qualitative and quantitative. The data source is primary data and secondary data. This research uses interviews and documentation as data collection methods. The analysis method used in this research is qualitative with the Miles and Huberman model, which has four steps: data collection, data reduction, data display, and conclusion: drawing/verifying. The object of the research is PT Unoson Manado, which is located at Jl. Jenderal Sudirman, Komo Luar, Kecamatan Wenang, Manado City, North Sulawesi.

RESULT AND DISCUSSION

The fiscal income statement is the income statement that is made for taxation purposes and based on tax regulations. It is the basis for calculating the corporate tax income. Therefore, as a taxpayer, PT Unoson Manado prepares the fiscal income statement. Based on the documentation and interviews done in PT Unoson Manado, the fiscal income statement is displayed in Table 1.

Table 1. Fiscal Income Statement of PT Unoson Manado for the year Ended 2020

Description	Consolidation
Sales of Goods	IDR 56.126.182.015,00
Sales Return	IDR (321.994.958,00)
Total of Sales of Goods	IDR 55.804.187.057,00
Beginning Inventory	IDR 5.266.950.231,00
Net Purchases	IDR 48.844.980.348,00 (+)
	IDR 54.111.930.579,00
Ending Inventory	IDR (4.436.423.194,00)
Cost of Goods Sold	IDR 49.675.507.385,00
Operating Gross Profit	IDR 6.128.679.672,00
Operational Expenses	
Marketing Expense	IDR 1.124.018.250,00
General and Administrative Expenses	IDR 4.255.609.180,00(+)
Total Operational Expenses	IDR 5.379.627.430,00

Operating Net Profit (Loss)	IDR 749.052.242,00
Non-Operating Revenue	
Giro Service Fee	IDR 10.108.642,00
Other Non-Operating Revenue	IDR 557.952.035,00 (+)
Total of Non-Operating Revenue	IDR 568.060.677,00
	IDR 6.128.679.672,00
Non-Operating Expenses	
Bank Loan Interest	IDR 249.662.937,00
Donation	IDR 19.350.888,00
Other Non-Operating Expense	IDR 32.263.728,00(+)
Total of Non-Operating Expenses	IDR 301.277.553,00
Net Profit (Loss) Before Fiscal	IDR 1.015.835.366,00
Donation	IDR 19.350.888,00
Other Marketing Expense	IDR 23.413.798,00
Difference between Commercial Depreciation and Fiscal Depreciation	IDR 21.679.498,00(+)
	IDR 64.444.184,00
Net Profit (Loss) After Fiscal	IDR 1.080.279.550,00

Source: Fiscal Financial Report of PT Unoson Manado 2020 (2023)

Table 1 shows that PT Unoson has five units with the same NPWP. Therefore, this income statement is consolidated. Table 1 shows the positive corrections in donations, other marketing expenses, and the difference between commercial and fiscal depreciation. According to the interview, the donation is correct because it is a bereavement donation. Then, another marketing expense is corrected because the IDR 23.413.798,00 is not included in the nominative list of "entertainment" costs. Meanwhile, the difference between commercial and fiscal depreciation is that the difference caused by commercial depreciation is more significant than fiscal depreciation. After the fiscal correction, the total net profit (loss) after fiscal is IDR 1.080.279.550,00.

The fiscal income statement has operational expenses, such as marketing and general and administrative expenses. They are not presented individually; therefore, the details of these expenses are presented in the following table.

Table 2. The List of Expenses of PT Unoson Manado in 2020

Description	Total
Operational Expenses	
Marketing Expense	

Sales Commission	IDR 794.623.750,00
Sales Transport	IDR 149.832.200,00
Official Travel	IDR 38.314.400,00
Freight Cost	IDR 114.392.200,00
Other Marketing Expense	IDR 26.855.700,00
Total Marketing Expense	IDR 1.124.018.250,00

General and Administrative Expenses

Fixed Asset Depreciation Expense	IDR 247.110.136,00
Supplies Expense	IDR 43.962.180,00
Wrapping Supplies Expense	IDR 9.720.350,00
Electricity Expense	IDR 172.615.100,00
Telephone Expense	IDR 59.343.650,00
Salary Expense	IDR 1.958.635.100,00
Health Expense	IDR 324.148.273,00
Employee Transport Expense	IDR 109.050.000,00
Insurance Premium Expense	IDR 32.831.116,00
Newspaper Subscription Fee	IDR 650.000,00
Guest Fee	IDR 5.174.600,00
Security & Cleaning Fee	IDR 5.978.950,00
Retribution Fee	IDR 7.567.000,00
Water Expense	IDR 7.546.100,00
Permit Expense	IDR 750.000,00
Regional Tax Fee	IDR 25.593.234,00
Document Delivery Cost	IDR 4.923.000,00
Employee Education & Training Cost	IDR 1.200.000,00
Bank Administration Fee	IDR 65.293.035,00
Fuel Expense	IDR 160.221.950,00
Stamp Cost	IDR 6.141.000,00
Meal Expense	IDR 459.071.400,00
Photocopy Fee	IDR 6.571.100,00
Vehicle Registration Fee	IDR 40.777.200,00
Social Security Contribution Cost	IDR 190.069.752,00
Vehicle Maintenance Expense	IDR 51.654.461,00
Building Maintenance Expense	IDR 39.649.500,00
Office Furniture Maintenance Expense	IDR 35.270.686,00
Cost of Printed Goods	IDR 43.735.500,00

Office Household Expense	IDR 108.372.911,00
Software Maintenance Expense	IDR 12.010.000,00
Miscellaneous Expense	IDR 19.971.896,00
Total General and Administrative Expenses	IDR 4.255.609.180,00
Total Operational Expense	IDR 5.379.627.430,00

Source: Fiscal Financial Report of PT Unoson Manado 2020 (2023)

Table 2 shows five expenses: marketing expenses and thirty-two expenses, which are general and administrative. The total marketing expense is IDR 1.124.018.250,00, and the total general and administrative expense is IDR 4.255.609.180,00. Therefore, the total operational expense is IDR 5.379.627.430,00.

Table 3. Calculation of Corporate Income Tax Article 25 of PT Unoson Manado in 2020

Description	Total
Income Tax Payable in 2020	IDR 1.080.279.000,00
Tax Credit (Deduction)	
Income Tax Article 22 collected by other parties	IDR 167.701.872,00
Income Tax Article 23 withheld by other parties	IDR <u>Rp3.624.967,00</u> +
Total of Income Tax Article 22 & Income Tax Article 23	IDR (171.326.839,00)
Income Tax	IDR Rp66.334.541,00
Income Tax Article 25 (1/12 x Rp66.334.541,00)	IDR <u>Rp5.527.878,00</u>

Source: Annual Tax Return Corporate Income Tax of 2020 (2023)

According to Table 3, the income tax payable is IDR 1.080.279,00 minus the tax credit IDR 171.326.839,00, resulting in IDR 66.334.541,00 as income tax. Then, to calculate Income Tax Article 25 that has to be paid each month, the calculation will be done such as $1/12 \times \text{IDR } 66.334.541,00$ so that the Income Tax Article 25 per month is IDR 5.527.878,00.

Based on the result, PT Unoson Manado already did the fiscal reconciliation in calculating the tax payable. However, there are some of the expenses that have to be corrected based on the tax regulations. Companies can do tax planning with these steps according to the Law of No. 7 of 2021, SE-27/PJ.22/1986, and KEP-220/PJ/2002.:

1. Analyzing the Database. Taxpayers must know the income and expense that may or may not be a gross income deduction so that the income and expense can be detailed correctly. The following is an analysis of each expense that can not be included as a gross income deduction.
 - a. Donation. According to Law No. 7 of 2021, the donation is one of the undetectable expenses. However, the donation in the financial report is a bereavement donation, which does not comply with the type of donation written in the law. Therefore, the amount of IDR 19.350.888 of donation has to be corrected.
 - b. Other Marketing Expenses. SE-27/PJ.22/1986 wrote that marketing expenses must be attached to the nominative list. IDR 23.413.798,00 of other marketing expenses must be

- corrected because the company does not make the nominative list of the marketing expenses.
- c. Electricity Expense. The electricity expense can not be added as the expense in the financial report if it is for the shareholders' and officers' sake. Therefore, the amount of IDR 86.300.000 of electricity expense has to be corrected.
 - d. Fuel Expense. Fuel expenses used for personal sake can not be added as expenses. Therefore, the amount of IDR 90.100.000,00 of fuel expense has to be corrected.
 - e. Vehicle Maintenance Expense. The amount of IDR 30.650.000 of vehicle maintenance expense has to be corrected because it is not related to the company's operations.
 - f. Miscellaneous Expense. The amount of IDR 10.900.000 of miscellaneous expenses has to be corrected because it is not related to the company's operations.
2. Analyzing the related facts. Taxpayers are required to know the impact of the used accounting method, such as the depreciation method. The total fixed assets depreciation expense is IDR 247.110.136, and after doing the fiscal calculation, the total fixed assets depreciation expense is IDR 225.430.639,00. It caused the difference between commercial depreciation and fiscal depreciation of IDR 21.679.498,00, which has to be corrected.
 3. Analyzing the tax's elements. Taxpayers must understand the tax regulations properly so there will be a clear understanding. According to KEP-220/PJ/2002 article 1, the telephone expense can be added as an expense of 50% of the purchase cost through depreciation of group 1 fixed assets. In the income statement, the telephone expense is IDR 59.343.650,00. Therefore, it has to be corrected of IDR 29.671.825,00.

After doing the tax planning by detailing the expenses, analyzing the impact of the depreciation method, which causes depreciation differences, and properly reviewing and then analyzing the tax regulations, there are eight positive corrections. Fiscal reconciliation can be made as follows.

Table 4. Fiscal Reconciliation of Income Statement in 2020 (in IDR)

Description	Income Statement (Commercial)	Positive Fiscal Correction	Negative Fiscal Correction	Income Statement (Taxation)
Sales of Goods	56.126.182.015	0	0	56.126.182.015
Sales Return	(321.994.958)	0	0	(321.994.958)
Total of Sales of Goods	55.804.187.057	0	0	55.804.187.057
Beginning Inventory	5.266.950.231	0	0	5.266.950.231
Net Purchases	48.844.980.348	0	0	48.844.980.348
	54.111.930.579	0	0	54.111.930.579
Ending Inventory	(4.436.423.194)	0	0	(4.436.423.194)
Cost of Goods Sold	49.675.507.385	0	0	49.675.507.385
Operating Gross Profit	6.128.679.672	0	0	6.128.679.672
Operational Expenses				

Marketing Expense

Sales Commission	794.623.750,00	0	0	794.623.750,00
Sales Transport	149.832.200,00	0	0	149.832.200,00
Official Travel	38.314.400,00	0	0	38.314.400,00
Freight Cost	114.392.200,00	0	0	114.392.200,00
Other Marketing Expense	26.855.700,00	23.413.798	0	3.441.902
Total Marketing Expense	1.124.018.250,00	0	0	1.100.604.452

General and Administrative Expenses

Fixed Asset Depreciation Expense	247.110.136,00	21.679.498	0	225.430.638
Supplies Expense	43.962.180,00	0	0	43.962.180,00
Wrapping Supplies Expense	9.720.350,00	0	0	9.720.350,00
Electricity Expense	172.615.100,00	86.300.000	0	86.315.100
Telephone Expense	59.343.650,00	29.671.825	0	29.671.825
Salary Expense	1.958.635.100,00	0	0	1.958.635.100,00
Health Expense	324.148.273,00	0	0	324.148.273,00
Employee Transport Expense	109.050.000,00	0	0	109.050.000,00
Insurance Premium Expense	32.831.116,00	0	0	32.831.116,00
Newspaper Subscription Fee	650.000,00	0	0	650.000,00
Guest Fee	5.174.600,00	0	0	5.174.600,00
Security & Cleaning Fee	5.978.950,00	0	0	5.978.950,00
Retribution Fee	7.567.000,00	0	0	7.567.000,00
Water Expense	7.546.100,00	0	0	7.546.100,00
Permit Expense	750.000,00	0	0	750.000,00
Regional Tax Fee	25.593.234,00	0	0	25.593.234,00
Document Delivery Cost	4.923.000,00	0	0	4.923.000,00
Employee Education & Training Cost	1.200.000,00	0	0	1.200.000,00
Bank Administration Fee	65.293.035,00	0	0	65.293.035,00
Fuel Expense	160.221.950,00	90.100.000	0	70.121.950
Stamp Cost	6.141.000,00	0	0	6.141.000,00
Meal Expense	459.071.400,00	0	0	459.071.400,00
Photocopy Fee	6.571.100,00	0	0	6.571.100,00
Vehicle Registration Fee	40.777.200,00	0	0	40.777.200,00
Social Security Contribution Cost	190.069.752,00	0	0	190.069.752,00

Vehicle Maintenance Expense	51.654.461,00	30.650.000	0	21.004.461
Building Maintenance Expense	39.649.500,00	0	0	39.649.500,00
Office Furniture Maintenance Expense	35.270.686,00	0	0	35.270.686,00
Cost of Printed Goods	43.735.500,00	0	0	43.735.500,00
Office Household Expense	108.372.911,00	0	0	108.372.911,00
Software Maintenance Expense	12.010.000,00	0	0	12.010.000,00
Miscellaneous Expense	19.971.896,00	10.900.000	0	9.071.896
Total General and Administrative Expenses	4.255.609.180,00	0	0	4.255.609.180,00
Total Operational Expense	5.379.627.430,00	0	0	5.379.627.430,00
Operating Net Profit (Loss)	749.052.242	0	0	749.052.242
Non-Operating Revenue				
Giro Service Fee	10.108.642	0	0	10.108.642
Other Non-Operating Revenue	557.952.035	0	0	557.952.035
Total of Non-Operating Revenue	568.060.677	0	0	568.060.677
Non-Operating Expenses				
Bank Loan Interest	249.662.937	0	0	249.662.937
Donation	19.350.888	19.350.888	0	0
Other Non-Operating Expense	32.263.728	0	0	32.263.728
Total of Non-Operating Expenses	301.277.553	0	0	281.926.665
Net Profit (Loss) Before Tax	1.015.835.366	0	0	1.327.901.375

Source: Processed Data (2023)

Recognition of expense and calculation of depreciation based on accounting and tax are different. Therefore, to calculate the correct tax payable, fiscal reconciliation must arrange several expenses again. Expenses corrected positively are other marketing expenses, fixed asset depreciation expenses, electricity expenses, telephone expenses, fuel expenses, vehicle maintenance expenses, miscellaneous expenses, and donations. Hence, the commercial's net profit before tax is IDR 1.015.835.366,00, and after the fiscal reconciliation, the taxation's net profit before tax is IDR1.327.901.327,00. The increase in net profit before tax due to positive corrections makes the difference, Rp312.066.009,00. Based on the increased net, the income tax article 29 that can be

calculated is IDR 54.476.923,00. The following table shows the calculation of the underpayment of income tax article 25.

Table 5. Calculation of Income Tax Article 25 in 2020

Description	Total
Income Tax Payable in 2020	IDR 292.138.302,50
Tax Credit (Deduction)	
Income Tax Article 22 collected by other parties	IDR 167.701.872,00
Income Tax Article 23 withheld by other parties	<u>IDR Rp3.624.967,00 +</u>
Total of Income Tax Article 22 & Income Tax Article 23	IDR (171.326.839,00)
Income Tax	IDR 120.811.464,00
Income Tax Article 25 (1/12 x IDR 120.811.464,00)	<u><u>IDR Rp10.067.622</u></u>

Source: Processed Data (2023)

Based on Table 5, the tax payable is IDR 292.138.302,50 minus the tax credit, IDR 171.326.839,00, so the income tax is IDR 120.811.464,00. The calculation of income tax article 25 for each month is 1/12 multiple by IDR 120.811.464,00, and the result is IDR 10.067.622,00.

CONCLUSION

Based on the analysis of data, it is known that the expenses detailed in the income statement need to be corrected entirely. Several expenses still should be excluded as deductible in the income statement. Then, there are differences in commercial and fiscal depreciation, and the analysis of tax regulations still needs to be entirely done. Therefore, eight positive fiscal corrections caused an increase in net profit before tax, and because of that, there are income tax article 29 and the underpayment of income tax article 25 that can be calculated. It proves that if PT Unoson applies tax planning for the preparation of income statements, then the expenses could be detailed and calculated correctly. Therefore, implementing tax planning can ensure that the calculation is accurate in subsequent fiscal years.

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