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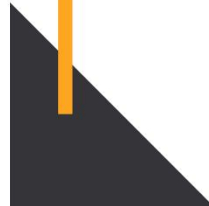
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IJAEB



VOL. 1 NO. 4
NOVEMBER 2023

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THE IMPLEMENTATION OF TAX-IN-KIND AND GROSS-UP METHOD IN INCOME TAX ARTICLE 21 ON CORPORATE INCOME TAX AT PT MANGGALA ARYA PRATAMA

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Submitted: 24-05-2023, Revised: 14-07-2023, Accepted: 07-09-2023

ABSTRACT

Taxes are levies paid by individuals and companies to the government to fund various public programs and services. "Tax payable" refers to the amount of tax owed by an individual or company under applicable tax laws. An important aspect of financial management is tax planning. Tax planning is a strategy used by individuals and companies to manage their tax obligations efficiently and legally. The research was conducted at PT MAP. The type of research that the author uses in this final work is descriptive research using case study methods and quantitative analysis research techniques. The data used is primary data from PT MAP. The results of the study show that PPh 21 employees who are grossed up, and the use of natural resources in fiscal reconciliation does not need to be corrected fiscally, is able to save less tax payable

Keywords: *Tax Planning, Tax Payable, Income Tax Article 21, Tax-in-kind*

1. INTRODUCTION

Background

Tax planning, is a very important strategy in managing personal and business finances. It involves planning and organizing a company's or individual's finances to legally minimize tax liabilities.

Tax planning is very reasonable to do because it has a clear legal basis according to statutory regulations. As taxpayers, we should understand tax regulations so that we can carry out various ways of saving on tax obligations.

The method that can be used for tax planning in order to minimize Article 29 corporate income tax obligations is to maximize fiscal costs and minimize company costs that are not allowed as deductions. Minimizing tax costs that are not allowed as deductions can be done as long as they do not violate tax regulations so that it becomes a tax violation or tax evasion.

A business entity has an obligation to prepare financial reports correctly in accordance with generally accepted financial accounting standards or what are known as commercial financial reports. In this commercial financial report, corporate taxpayers must also calculate fiscal corrections to income and expenses that are excluded in tax laws and regulations. Negative fiscal correction is a fiscal correction that reduces taxable profit and positive fiscal correction is a fiscal correction that increases taxable profit.

In some cases, companies only calculate their business income tax based on the company's profit and loss in commercial financial reports. PT Manggala Arya Pratama is a private company located in Jakarta. PT Manggala Arya Pratama is a retail trading company with KLU 47528 which sells various kinds of building material equipment.

In 2022, the company will have prepared financial reports and made several fiscal corrections to company transactions made in accordance with applicable tax regulations. The company has calculated corporate income tax article 29 based on the fiscally corrected financial report.

However, there are new regulations related to in-kind in PMK Number 66, which was issued by the Directorate General of Taxes in 2023. With this new regulation, there are company expense that become deductible expense. This is what the author wants to analyze the impact that will occur on the 2022 financial statements. Will the existence of this latest PMK be able to make corporate tax planning for corporate income tax more effective, efficient and economical while still paying attention to legality and fairness based on existing taxation laws?

Research Objective

The aim of this research is to determine the implementation of tax planning at PT MAP for the 2022 period and to determine and analyze the effectiveness of tax planning in an effort to increase Corporate Income Tax efficiency at PT MAP.

2. THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

Theory of Tax Planning

Suandy (2017) provides a definition. Tax planning is the initial stage in tax planning. Generally, planning is carried out by obtaining data and research related to tax regulations with the aim of classifying which taxes can be saved.

Pohan (2016) provides the definition that *Tax Planning* is a series of strategies for managing company bookkeeping and financial records with the aim of minimizing the tax that must be paid in ways that are in line with tax regulations.

Ompusunggu (2011) provides a definition of Tax Planning, namely an ability that can be used by taxpayers, whether corporate or individual, to organize financial activities to obtain minimal tax obligations.

Fiscal Reconciliation

According to Siti Resmi (in Hermawan and Widjaja, 2019), "Fiscal reconciliation is a process of reconciling a company's commercial financial reports that do not comply with tax regulations to obtain financial reports that comply with tax regulations. The differences that arise between accounting and tax can be classified into 2 things, namely, permanent differences *and* timing differences."

Fixed differences are differences that arise because tax laws and regulations calculate taxable income differently from the results after SAK without further adjustments. Meanwhile, time differences are temporary differences caused by tax regulations and the timing of recognition of SAK income and expenses.

There are two types of fiscal adjustments, namely positive tax adjustments and negative tax adjustments. A positive tax adjustment is a tax adjustment for recording costs by a company which according to tax regulations are included in costs that cannot be deducted in the

calculation of taxable income, so that a higher taxable income is obtained than a positive tax adjustment. business profits. Negative adjustments are tax adjustments for recording costs by a company which according to tax regulations are costs that can be deducted from taxable income, resulting in lower taxable income compared to business profits.

Income Tax Article 21

Article 21 of the Income Tax Law is a tax imposed on income paid to a person in connection with work, positions, services and activities. In general, companies can apply 3 methods (net, gross, and gross-up) in calculating Income Tax Article 21, in this research the author made a comparative analysis of the two main methods (net and gross up).

- a. The Net Method, according to Pohan (2013), is a tax calculation method in which the company bears the withholding of Article 21 Income tax for employees. Income Tax Article 21 which is calculated using the net method is calculated from the net salary received by employees.
- b. Gross-Up Method. According to Pohan (2015), Gross-up method is a tax calculation method where the company provides tax benefits whose nominal value is the amount of tax withheld from employees. By using this method, the allowance becomes deductible expense.

The latest Income Tax Article 21 rates that apply based on Law Number 7 of 2021, taxpayers with annual income:

Table 1 Rates Article 17 Paragraph 1a of the Income Tax Law

Taxable Income (PKP)	Tax Rates
IDR 0 – IDR 60,000,000	5%
Above IDR 60,000,000 – IDR 250,000,000	15%
Above IDR 250,000,000 – IDR 500,000,000	25%
Above IDR 500,000,000 – IDR 5,000,000,000	30%
Above IDR 5,000,000,000	35%

Table 2 Gross-Up Method Formula

Range of Annual Taxable Income (IDR)	Annual PPh 21 allowance formula
0 - 57.000.000	$(PKP - 0) \times 5/95 + 0$
57.000.000 - 218.500.000	$(PKP - 57.000.000) \times 15/85 + 3.000.000$
218.500.000 - 406.000.000	$(PKP - 218.500.000) \times 25/75 + 31.500.000$
406.000.000 - 3.556.000.000	$(PKP - 406.000.000) \times 30/70 + 94.000.000$
More than 3.556.000	$(PKP - 3.556.000.000) \times 35/65 + 1.444.000.000$

Natura

Omnibuslaw (<https://setjen.kemenkeu.go.id> 2020) explains that compensation or rewards in the form of in-kind or enjoyment related to business activities or services is economic added value received in non-monetary form.

In 2023, the Minister of Finance issued the latest regulations related to in-kind which are contained in PMK Number 66 Year 2023. This PMK has a legal basis from UU HPP No. 7/2021 and PP No. 5 of 2022. This PMK replaces the previous PMK, namely in PMK 167/PMK.03/2018 where in PMK Number 66 Year 2023, provides changes related to costs that can become deductible expenses.

With PMK 66/2023, this increases the scope of PPh objects on in-kind/enjoyments because the model of providing in-kind/enjoyments carried out by each employer varies, so pose challenges in its implementation.

PMK Number 66 Year 2023 (www.pajak.go.id) regulates the existence of several kinds that can be charged with certain limits with the details as follows:

1. All on-site workers are provided with food/drinks without a value limit, while food vouchers (including reimbursement for food/drink costs) for foreign workers are limited to IDR 2,000,000 per month or the value given at the employee's place of work. (Whichever is higher).
2. The nature or facilities of occupational safety, safety and health standards, including company uniform, worker pick-up and drop-off, work safety equipment, medicine or vaccines in the treatment of pandemics, with no limit on their value.
3. Facilities, means and infrastructure for workers and their families in certain areas, including suburban areas, include housing, health services, education, transportation and sports, infrastructure and facilities without limit.
4. Parcel or gift for religious holidays such as Eid, Christmas, Vesak, Nyepi and Chinese New Year have no limitation value, while gifts for non-religious holidays are limited to IDR 3,000,000 per year.
5. Tools and equipment such as computers, laptops, cellphones, unlimited internet and also credit.
6. Health service facilities and medical services for accidents at work, work-related illnesses, emergencies and subsequent medical services with no nominal limits.
7. Sports facilities except horse racing, golf, motorboats, sailing and automotive, maximum IDR 1,500,000 per month.
8. Shared living facilities (dormitories, mess halls and so on) have no value limit, while non-communal properties (rental apartments/houses) have a maximum of IDR 2,000,000 per month.
9. Vehicle facilities are not an object of tax if the worker/recipient is not a shareholder and the gross income does not exceed IDR 100,000,000 per month.
10. Payment of pension contributions paid by the company on behalf of the employee.
11. Places of worship include prayer rooms, mosques, chapels, or temples specifically designated for worship.

3. RESEARCH METHOD

Research Data Collection Methods

The methods used by researchers to collect data in research are library research and field research. Library research is gathering information by collecting readings and library literature as well as tax laws and regulations. Field research collects information by visiting the research place or location directly. The target of the investigation is the 2022 financial report and tax corrections of PT MAP, a company based in Jakarta.

In this research, the necessary information is collected, compiled and analyzed to get a clear picture based on the research objectives.

Data Analysis Method

Quantitative analysis method is the method used in this research. Quantitative analysis is carried out to collect and analyze data with calculations that are evaluated in certain units to be able to see quantitatively the relationship between one variable and another variable. This can be done as follows:

1. Obtain information from company financial statements,
2. Analysis of accounts in the company's financial statements, combined with tax regulations,
3. Providetax adjustments based on tax regulations
4. Recalculate the Income Tax Payable based on the Fiscal Financial Report in accordance with the current income tax rates,
5. Make a conclusion and provide input or advice that may be useful for the company concerned.

4. RESULTS

Analysis of Commercial Profit and Loss Statements and Company Fiscal Corrections

The positive and negative fiscal corrections to the 2022 financial statements that have been carried out are as follows:

Table 3 PT MAP Commercial Financial Report and Fiscal Correction

PT MAP
INCOME STATEMENT
For the Year Ended in December 31st, 2022

ACCOUNT	COMMERCIAL	ADJUSTMENT		FISCAL
		POSITIVE	NEGATIVE	
SALES	277,215,802,112			277,215,802,112
COST OF GOODS SOLD	<u>236,502,951,915</u>			<u>236,502,951,915</u>
GROSS PROFIT	40,712,850,197			40,712,850,197
Sales Costs				
Promotion and Advertising	1,515,156,534			1,515,156,534
Official travel	241,372,911			241,372,911

Transport and Delivery	584,207,407		584,207,407
Exhibition	742,463,224		742,463,224
Commission	222,274,519		222,274,519
Sample	2,090,224,371		2,090,224,371
Total Sales Costs	5,395,698,966		5,395,698,966

Admin and General Fees

Salary, Benefits & THR	16,215,135,271		16,215,135,271
Income Tax Article 21	1,159,197,560	1,159,197,560	-
Rent	1,038,555,554		1,038,555,554
Electricity	109,348,564		109,348,564
Telephone	55,369,393		55,369,393
Water	6,235,272		6,235,272
Internet	29,212,213		29,212,213
Office Stationery	95,141,456		95,141,456
Post and Stamp	62,555,800		62,555,800
Prints and Photocopies	99,673,325		99,673,325
Office Supplies	190,047,827		190,047,827
Gasoline, Tolls, and Parking	855,683,401		855,683,401
Transportation	186,715,074		186,715,074
Cleanliness and Security	54,974,300		54,974,300
Meal and Drink	808,370,340		808,370,340
Building Maintenance	105,497,556		105,497,556
Vehicle Maintenance	232,050,490	57,972,442	174,078,048
Office Inventory Maintenance	24,147,077		24,147,077
Building Depreciation	312,437,094		312,437,094
Vehicle Depreciation	1,199,757,851	490,557,295	709,200,556
Office Inventory Shrinkage	302,698,810		302,698,810
Licensing	267,233,009		267,233,009
Professional	680,614,865		680,614,865
BPJS	435,982,646		435,982,646
Insurance	112,436,034		112,436,034
Service Charge	31,302,222		31,302,222
Tax	55,604,670	55,604,670	-
Directors	954,112,283	954,112,283	-
Entertainment	1,392,349,291	523,546,640	868,802,651
Employee Medical Treatment	90,719,953	90,719,953	-
Donations	56,017,252	56,017,252	-
Etc.	6,910,000	6,910,000	-
Total General and Administrative Fees	27,226,086,453		23,831,448,358

OTHER INCOME (EXPENSES)

Bank Interest, Net	102,381,446	102,381,446	-
Vehicle Financing Interest	(107,298,575)		(107,298,575)

Bank Loan Interest	(280,529,022)	(280,529,022)
Excess Payment	(38,847,335)	(38,847,335)
Bank Administration	<u>(129,277,265)</u>	<u>(129,277,265)</u>
Amount of Other Income (Expenses)	(453,570,751)	(555,952,197)
NET PROFIT BEFORE TAXES	7,637,494,027	10,929,750,676
INCOME TAX	<u>(2,404,545,000)</u>	<u>(2,404,545,000)</u>
NET PROFIT AFTER TAX	<u>5,232,949,027</u>	<u>3,394,638,095</u>
	102,381,446	8,525,205,676

Source: Company Data

PT MAP uses the Net method for calculating Income Tax Article 21, so that all Income Tax Article 21 costs are borne by the company and result in a positive fiscal correction. Apart from that, the company also made fiscal corrections to vehicle maintenance and depreciation of sedans and similar vehicles by 50% in accordance with KEP-220/PJ./2002.

Costs for taxes, directors, medical treatment, donations and other costs were corrected positively fiscally because they were included in non-deductible expenses in accordance with Income Tax Law no. 36 of 2008 Article 9 Paragraph 1.

Entertainment costs also experienced a positive fiscal correction because several expense receipts were lost or damaged so they could not be included in the nominative list in accordance with Article 6 Paragraph 1 letter a of the Income Tax Law. Meanwhile, bank interest income experienced a negative fiscal correction because it is final tax income in accordance with PP Number 123 Year 2015.

In 2022, PT MAP records the income tax payable based on the calculation of net profit before tax which is rounded down to the full thousand in line with the Circular Letter of the Directorate General of Taxes SE-22/PJ.24/1990 multiplied by the rate of article 17 of the Harmonization Law Taxation (HPP Law) is 22%. Thus the income tax payable from PT MAP in 2022 is IDR 2,404,545,000,- (IDR 10,929,750,000,- x 22%).

Tax planning for PT MAP's corporate income tax can be further improved in several ways, one of which is planning tax-in-kind in accordance with PMK Number 66 Year 2023 and also using the gross-up method for Income Tax Article 21.

Income Tax Article 21 Gross-Up Method

If the company use the gross-up method, the Income Tax Article 21 that must be paid will increase from the previous IDR 1,159,197,560,- to IDR 1,556,618,770,- or an increase of IDR 397,421,210,- but the entire Income Tax Article 21 allowance can be a deductible expense so that get a smaller corporate income tax reduction of IDR 342,456,180.

Table 4 Calculation of Employee Income Tax 21 Net Method

PT. Manggala Arya Pratama											
PERHITUNGAN PPH											
TAHUN 2022											
No	Nama	NPWP	Status	Total Bruto	THR	Total	Ph. Neto	PTKP	Ph.Kena Pjk	KB Setahun	20%
			Pajak	Penghasilan		Bi.Jabatan					
1	A	Ada	TK	726,060,000	50,000,000	6,000,000	770,060,000	54,000,000	716,060,000	158,818,000	-
2	B	Ada	TK	640,000,000	50,000,000	6,000,000	684,000,000	54,000,000	630,000,000	133,000,000	-
3	C	Ada	K0	520,000,000	40,000,000	6,000,000	554,000,000	58,500,000	495,500,000	92,875,000	-
4	D	Ada	TK	480,000,000	40,000,000	6,000,000	514,000,000	54,000,000	460,000,000	84,000,000	-
5	E	Ada	K0	144,798,811	5,490,000	6,000,000	144,288,811	58,500,000	85,788,000	6,868,200	-
6	F	Ada	TK	79,680,667	4,070,000	4,187,533	79,563,134	54,000,000	25,563,000	1,278,150	-
7	G	Ada	K3	754,405,986	8,990,000	6,000,000	757,395,986	72,000,000	685,395,000	149,618,500	-
8	H	Tidak Ada	K2	97,082,502	3,090,000	5,008,625	95,163,877	67,500,000	27,663,000	1,383,150	276,630
9	I	Tidak Ada	K1	76,975,268	-	3,848,763	73,126,505	63,000,000	10,126,000	506,300	101,260
10	J	Ada	TK	190,884,289	10,810,000	6,000,000	195,694,289	54,000,000	141,694,000	15,254,100	-
11	K	Ada	K2	121,147,750	4,170,000	6,000,000	119,317,750	67,500,000	51,817,000	2,590,850	-
...											
Dst											
TOTAL				15,556,624,203	658,511,076	525,847,119	15,689,288,159	12,663,000,000	7,857,323,000	1,152,800,700	6,396,860

Source: Company Data

Table 5 Calculation of Employee Income Tax 21 Gross-Up Method

PT. Manggala Arya Pratama											
PERHITUNGAN PPH											
TAHUN 2022											
No	Nama	NPWP	Status	Total Bruto	THR	Total	Ph. Neto	PTKP	Ph.Kena Pjk	KB Setahun	Non NPWP (20%)
			Pajak	Penghasilan		Bi.Jabatan					
1	A	Ada	TK	952,942,600	50,000,000	6,000,000	996,942,600	54,000,000	942,942,000	226,882,600	-
2	B	Ada	TK	829,999,700	50,000,000	6,000,000	873,999,700	54,000,000	819,999,000	189,999,700	-
3	C	Ada	K0	652,356,800	40,000,000	6,000,000	686,356,800	58,500,000	627,856,000	132,356,800	-
4	D	Ada	TK	597,142,600	40,000,000	6,000,000	631,142,600	54,000,000	577,142,000	117,142,600	-
5	E	Ada	K0	152,879,161	5,490,000	6,000,000	152,369,161	58,500,000	93,869,000	8,080,350	-
6	F	Ada	TK	81,022,517	4,070,000	4,254,626	80,837,891	54,000,000	26,837,000	1,341,850	-
7	G	Ada	K3	968,146,786	8,990,000	6,000,000	971,136,786	72,000,000	899,136,000	213,740,800	-
8	H	Tidak Ada	K2	98,842,602	3,090,000	5,096,630	96,835,972	67,500,000	29,335,000	1,466,750	293,350
9	I	Tidak Ada	K1	77,619,548	-	3,880,977	73,738,571	63,000,000	10,738,000	536,900	107,380
10	J	Ada	TK	208,830,289	10,810,000	6,000,000	213,640,289	54,000,000	159,640,000	17,946,000	-
11	K	Ada	K2	123,874,950	4,170,000	6,000,000	122,044,950	67,500,000	54,544,000	2,727,200	-
...											
dst											
TOTAL				17,113,242,973	658,511,076	527,938,605	17,243,815,444	12,663,000,000	9,411,846,000	1,549,317,700	7,301,070

Source: Author Analysis

PMK Number 66 Year 2023

There is no longer a 50% fiscal correction for vehicle depreciation and maintenance costs, because they have been excluded from income tax objects in accordance with PMK Number 66 Year 2023, so 100% of the costs can be recognized. This is also not included in in-kind benefits which can be taken into account in Income Tax Article 21 employee income tax because there are no employees who have a salary more than or equal to 100,000,000 per month and the directors do not use vehicles on behalf of the company.

In the absence of fiscal corrections for vehicle depreciation and maintenance costs, the company gets a smaller corporate income tax deduction of IDR 120,676,600.-

Likewise, employee medical costs are also excluded from income tax because employee medical costs include purchasing medicines for all employees, Covid swab tests and also

treating accidents in shipping goods. In accordance with PMK Number 66 Year 2023 number 6 which limits health service facilities and medical services for: 1) Accidents while working; 2) Work-related illnesses; 3) Emergencies; and 4) Further medical services without limits.

Employee medical costs which become deductible expenses result in corporate income tax savings of IDR 19,958,400.

Analysis of Commercial Profit and Loss Reports and Fiscal Corrections Related to Income Tax Article 21 Gross Up and PMK Number 66 Year 2023

If PT MAP calculates Income Tax Article 21 using the Gross-up method and PMK Number 66 Year 2023, then PT MAP's financial statement for 2022 will be as follows:

Table 6 Commercial Financial Statement and Fiscal Corrections Based on Researchers

PT MAP
INCOME STATEMENT
For the Year Ended in December 31st, 2022

ACCOUNT	COMMERCIAL	ADJUSTMENT		FISCAL
		POSITIVE	NEGATIVE	
SALES	277,215,802,112			277,215,802,112
COST OF GOODS SOLD	236,502,951,915			236,502,951,915
GROSS PROFIT	40,712,850,197			40,712,850,197
Sales Costs				
Promotion and Advertising	1,515,156,534			1,515,156,534
Official travel	241,372,911			241,372,911
Transport and Delivery	584,207,407			584,207,407
Exhibition	742,463,224			742,463,224
Commission	222,274,519			222,274,519
Sample	2,090,224,371			2,090,224,371
Total Sales Costs	5,395,698,966			5,395,698,966
Admin and General Fees				
Salary, Benefits & THR	16,215,135,271			16,215,135,271
Income Tax Article 21	1,556,618,770			1,556,618,770
Rent	1,038,555,554			1,038,555,554
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Water	6,235,272			6,235,272
Internet	29,212,213			29,212,213
Office Stationery	95,141,456			95,141,456
Post and Stamp	62,555,800			62,555,800
Prints and Photocopies	99,673,325			99,673,325
Office Supplies	190,047,827			190,047,827

Gasoline, Tolls, and Parking	855,683,401		855,683,401
Transportation	186,715,074		186,715,074
Cleanliness and Security	54,974,300		54,974,300
Meal and Drink	808,370,340		808,370,340
Building Maintenance	105,497,556		105,497,556
Vehicle Maintenance	232,050,490		232,050,490
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Vehicle Depreciation	1,199,757,851		1,199,757,851
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Licensing	267,233,009		267,233,009
Professional	680,614,865		680,614,865
BPJS	435,982,646		435,982,646
Insurance	112,436,034		112,436,034
Service Charge	31,302,222		31,302,222
Tax	55,604,670	55,604,670	-
Directors	954,112,283	954,112,283	-
Entertainment	1,392,349,291	523,546,640	868,802,651
Employee Medical Treatment	90,719,953		90,719,953
Donations	56,017,252	56,017,252	-
Etc.	6,910,000	6,910,000	-
Total General and Administrative Fees	27,623,507,663		26,027,316,818
OTHER INCOME (EXPENSES)			
Bank Interest, Net	102,381,446	102,381,446	-
Vehicle Financing Interest	(107,298,575)		(107,298,575)
Bank Loan Interest	(280,529,022)		(280,529,022)
Excess Payment	(38,847,335)		(38,847,335)
Bank Administration	(129,277,265)		(129,277,265)
Amount of Other Income (Expenses)	(453,570,751)		(555,952,197)
NET PROFIT BEFORE TAXES	7,240,072,817		8,733,882,216
INCOME TAX	(2,404,545,000)		(1,921,454,040)
NET PROFIT AFTER TAX	4,835,527,817	1,596,190,845	102,381,446
			6,812,428,176

Source: Author Analysis

Comparison of PT MAP Financial Reports with Researchers

Table 7 Comparison of Company Fiscal Financial Reports with Researchers

COMPARISON OF FISCAL FINANCIAL STATEMENTS For the Year Ended in December 31st, 2022

ACCOUNT	PT MAP	RESEARCHER	DIFFERENCE
SALES	277,215,802,112	277,215,802,112	-
COST OF GOODS SOLD	236,502,951,915	236,502,951,915	-
GROSS PROFIT	40,712,850,197	40,712,850,197	
Sales Costs			
Promotion and Advertising	1,515,156,534	1,515,156,534	-
Official Travel	241,372,911	241,372,911	-
Transport and Delivery	584,207,407	584,207,407	-
Exhibition	742,463,224	742,463,224	-
Commission	222,274,519	222,274,519	-
Sample	2,090,224,371	2,090,224,371	-
Total Sales Costs	5,395,698,966	5,395,698,966	-
Admin and General Fees			
Salary, Benefits & THR	16,215,135,271	16,215,135,271	-
Income Tax Article 21	-	1,556,618,770	(1,556,618,770)
Rent	1,038,555,554	1,038,555,554	-
Electricity	109,348,564	109,348,564	-
Telephone	55,369,393	55,369,393	-
Water	6,235,272	6,235,272	-
Internet	29,212,213	29,212,213	-
Office Stationery	95,141,456	95,141,456	-
Post and Stamp	62,555,800	62,555,800	-
Prints and Photocopies	99,673,325	99,673,325	-
Office Supplies	190,047,827	190,047,827	-
Gasoline, Tolls, and Parking	855,683,401	855,683,401	-
Transportation	186,715,074	186,715,074	-
Cleanliness and Security	54,974,300	54,974,300	-
Meal and Drink	808,370,340	808,370,340	-
Building Maintenance	105,497,556	105,497,556	-
Vehicle Maintenance	174,078,048	232,050,490	(57,972,442)
Office Inventory Maintenance	24,147,077	24,147,077	-
Building Depreciation	312,437,094	312,437,094	-
Vehicle Depreciation	709,200,556	1,199,757,851	(490,557,295)
Office Inventory Shrinkage	302,698,810	302,698,810	-

Licensing	267,233,009	267,233,009	-
Professional	680,614,865	680,614,865	-
BPJS	435,982,646	435,982,646	-
Insurance	112,436,034	112,436,034	-
Service Charge	31,302,222	31,302,222	-
Tax	-	-	-
Directors	-	-	-
Entertainment	868,802,651	868,802,651	-
Employee Medical Treatment	-	90,719,953	(90,719,953)
Donations	-	-	-
Etc.	-	-	-
Total General and Administrative Fees	23,831,448,358	26,027,316,818	(2,195,868,460)
OTHER INCOME (EXPENSES)			
Bank Interest, Net	-	-	-
Vehicle Financing Interest	(107,298,575)	(107,298,575)	-
Bank Loan Interest	(280,529,022)	(280,529,022)	-
Excess Payment	(38,847,335)	(38,847,335)	-
Bank Administration	(129,277,265)	(129,277,265)	-
Amount of Other Income (Expenses)	(555,952,197)	(555,952,197)	-
NET PROFIT BEFORE TAXES	10,929,750,676	8,733,882,216	2,195,868,460
INCOME TAX	(2,404,545,000)	(1,921,454,040)	(483,090,960)
NET PROFIT AFTER TAX	8,525,205,676	6,812,428,176	1,712,777,500

Source: Author Analysis

By using tax planning for PMK Number 66 Year 2023 and calculating employee income tax article 21 using the Gross-up method, the company saves on corporate income tax. Previously, the corporate income tax that was the company's obligation was IDR 2,404,545,000,- Researchers' analysis using PMK No. 66 and the Gross-up method for income tax article 21, the corporate income tax was IDR 1,921,454,040,- or a savings of IDR 483,090.960,-

However, there is a larger income tax payment for article 21 because the Gross-up method is IDR 397,421,210,- so that in terms of tax the savings are only IDR 85,669,750,-

5. CLOSING

Conclusions

Based on the 2022 financial report data, if tax planning is carried out based on PMK Number 66 Year 2023 and using the gross-up method in calculating Income Tax Article 21, then the corporate income tax savings that can be obtained is IDR 481,292,680,-

This value is obtained because vehicle maintenance costs and depreciation of vehicles which are facilities for employees are excluded from income tax objects so they can be charged in full to the company's profit and loss statement.

For Income Tax Article 21, using the gross-up method results in a reduction in corporate income tax of IDR 340,657,680,- but increases tax payments for income tax article 21 by IDR 389,246,440,- This means the company must pay IDR 48,588,760,- higher.

Recommendations

With the implementation of PMK Number 66 Year 2023, companies can make tax savings by also reporting the in-kind gifts given to employees in the Income Tax Article 21 monthly report. Including in-kind gifts to employees according to the in-kind group classification will mean that the costs incurred for these employees can be deducted from the company's gross income.

Companies can make greater savings if employee Income Tax Article 21 uses the gross method where Article 21 income tax is borne by each employee. However, to implement this policy, researchers consider it necessary for the company to carry out socialization first to all its employees.

Apart from that, companies should be able to do better document archiving, especially for entertainment costs so that they can be included entirely in the nominative list in accordance with Circular Letter Number SE-27/PJ.22/1986 and PMK 02/2010.

In accordance with the circular, *entertainment costs*, representation, entertainment and other similar costs for obtaining, maintaining and earning income can be deducted from gross income as intended in Article 6 paragraph (1) letter a of the Income Tax Law.

Limitations and Suggestions

This research has several limitations such as:

1. The research was carried out with limitations in obtaining explanations related to several accounts in the profit and loss report such as directors' fees so the researchers make the assumption that all these costs are personal expenses. In accounts food and drink costs, petrol, parking and tolls, BPJS and insurance, the researchers also make the assumption that there is no personal expenses from directors is included.
2. Researchers also have limited time to check all attachments to cost accounts in the profit and loss report to find out whether the attachments are complete and correct according to tax regulations or not. So, the researchers just interviewed finance department or the person in charge in the company and make the assumption that all these costs are in accordance with tax regulations related to deductible expenses and non-deductable expenses.

This research suggests to spend more time to check the attachments to cost accounts by sampling method to see if the company already provide the attachments complete and correct according to tax regulations.

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