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Tax Planning on Corporate Income Tax at PT Surya Cintapuri Pratama in 2023

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Abstract: This research is entitled "Tax Planning on Corporate Income Tax at PT Surya Cintapuri Pratama in 2023" which has not maximized Tax Planning. The aim is to describe how appropriate Tax Planning can minimize corporate income tax payments at PT Surya Cintapuri Pratama. This type of research uses primary data and quantitative research methods. The data used in this study is the annual financial report of PT Surya Cintapuri Pratama in 2023. In maximizing Tax Planning, the strategy that can be done is to make a nominative list related to entertainment costs, managing employee uniform expenses, managing employee medical expenses, managing policies on BPJS health and employment expenses, the use of methods gross-up in calculating employee salaries, management of health facilities, tax payments and reporting of tax due in accordance with applicable regulations and on time. The results showed that the tax planning resulted in tax savings of IDR 305.979.135. Tax Planning has a positive impact so that the cash flow available from tax savings can be maximized to support the company's operational activities.
Keywords: Tax, Income Tax, Tax Planning

INTRODUCTION

Taxes are the largest source of state revenue, but on the other hand, taxes are a cost for companies because the tax burden reduces company profits. Many efforts are made by businesses in Indonesia to minimize the amount of tax paid, such as creating double financial statements—where the actual financial statement is kept by the owner for personal purposes, while the fictitious financial statement is beautified for tax reporting purposes. One legal effort that taxpayers can undertake to minimize their tax burden without violating tax regulations is tax planning.

The self-assessment system implemented in Indonesia also encourages companies to engage in tax planning, as taxpayers are responsible for calculating, paying, and reporting their own taxes.

Tax planning can be used to help minimize the taxes that corporate taxpayers must pay, thereby increasing the value of the company. With tax planning, taxable income components are reduced, which in turn decreases the amount of corporate income tax owed and underpaid income tax.

This tax planning has a positive impact, as it enables companies to have more funds that can be used for further business development. Additionally, the cash flow available from tax savings can be maximized to support the company's operational activities.

RESEARCH METHOD

Research Design

This research is a quantitative study. Quantitative research emphasizes analysis based on numerical data, which in this case explains the tax planning strategy used to reduce the corporate income tax burden at PT Surya Cintapuri Pratama in 2023.

Data Sources

The data sources used in this study are primary data in the form of the annual financial report of PT Surya Cintapuri Pratama for the year 2023 and direct interviews with the company's director and accounting manager.

Data Collection Techniques

The data collection techniques used in this study include interviews and documentation, consisting of:

1. Interview technique – data was obtained from the accounting and tax departments;
2. Documentation technique – data was gathered from records and documents held by PT Surya Cintapuri Pratama. This technique involved making copies or notes from the company's archives. The required documents include supporting evidence related to taxation and the 2023 financial statements.

Data Analysis Techniques

This study uses a descriptive analysis method to explain the concept of tax planning. The analytical process in this study includes:

Conducting interviews relevant to the research;

1. Collecting and recording all data related to the company's tax policies and procedures;
2. Analyzing the collected data to determine whether tax planning can minimize the corporate income tax at PT Surya Cintapuri Pratama; and
3. Drawing conclusions based on the results of the previous three steps to summarize the findings of the data analysis.

RESULT AND DISCUSSION

Strategies for Implementing Tax Planning

Tax planning strategies can be implemented through several approaches. One such approach is by evaluating expenses that are categorized as non-deductible from gross income and converting them into deductible expenses. Some tax planning strategies that can be applied to minimize income tax payments include:

Strategy for Creating a Nominative List for Entertainment Expenses

If a nominative list is not prepared for entertainment expenses, according to tax regulations, these expenses are considered fictitious and must be fiscally corrected as a positive adjustment. In principle, entertainment expenses are allowed as deductions from gross income. Thus, the tax planning strategy that can be applied is to always retain proof of expenditures related to entertainment and prepare a nominative list to be attached to the Annual Income Tax Return (SPT).

This is regulated in the Circular Letter of the Director General of Taxes No. SE-334/PJ.312/2003 concerning Clarification on Representation Expenses, which states that entertainment, representation, guest hospitality, and similar expenses are deductible from gross income as long as they are incurred to earn, collect, and maintain income, as referred to in Law No. 36 of 2008 Article 6 paragraph (1) letter a.

In this context, the company may recognize entertainment expenses amounting to IDR 466,654,496. These expenses can be used to reduce gross income provided the company can prove that the expenses were actually incurred and directly related to the company's business activities. Moreover, a nominative list must be prepared and attached to the annual corporate income tax return. The benefit of this change is that the entire entertainment expense can be considered a deductible item, thereby reducing taxable income and the corporate income tax payable.

Strategy for Managing Employee Uniform Expenses (Benefits in Kind)
Office uniform expenses used solely for the purpose of standardization by employees must be fiscally corrected as a positive adjustment and cannot be used to reduce the company's gross income, in accordance with Law No. 36 of 2008 Article 9 paragraph (1) letter e, which amends Law No. 7 of 1983. The office uniform expense that must be corrected amounts to IDR 9,180,000.

To make this expense deductible, the company can apply a tax planning strategy by replacing the provision of uniforms with a clothing allowance. According to Law No. 36 of 2008 Article 6 paragraph (1) letter a, allowances provided in cash are considered deductible expenses, so they will not be corrected and are treated as part of the employee's income subject to Article 21 Income Tax.

Strategy for Managing Employee Medical Expenses (Benefits in Kind)
The company uses a reimbursement system for employee medical costs. If the reimbursement amount claimed is equal to the actual expense, with no mark-up or mark-down, it could still be misused by employees by claiming receipts that are not their own.

The company incurred IDR 70,161,400 in such expenses, which must be fiscally corrected as a positive adjustment because they are considered benefits in kind, according to Law No. 36 of 2008 Article 9 paragraph (1) letter e. The tax planning strategy that can be applied is to replace this system with a medical allowance.

Medical allowances increase the employee's taxable income but are considered deductible for the company, so no fiscal correction is needed, in accordance with Law No. 36 of 2008 Article 6 paragraph (1) letter a.

Strategy for Managing BPJS Health and Employment Costs Paid by the Employer
When BPJS health and employment contributions paid by the employer are not recorded as income and expenses for the employee, these expenses are not deductible for the company and must be corrected fiscally. The total corrected amount is IDR 338,508,197.

A tax planning strategy can be implemented by treating these contributions as additional income and corresponding deductions for employees. The downside of this approach is that it increases the employee's Article 21 Income Tax liability due to the rise in taxable income.

Strategy for Converting Article 21 Income Tax Paid by the Company into Tax Allowances via Gross-Up Method
The company has been fully bearing its employees' Article 21 Income Tax without treating it as an allowance. The total cost incurred by the company is IDR 588,558,580.

This tax paid on behalf of the employees is considered a benefit in kind and, according to Law No. 36 of 2008 Article 4 paragraph (3) letter d, it is not counted as employee income (non-taxable). Moreover, according to Article 9 paragraph (1) letter e of the same law, such expenses are non-deductible and must be fiscally corrected.

Applying the gross-up method offers tax savings compared to other alternatives. This method increases the employee's gross salary and, in turn, reduces the company's taxable income, resulting in a lower corporate income tax liability. It also eliminates the discrepancy between fiscal and commercial expenses.

According to Law No. 36 of 2008 Article 6 paragraph (1) letter a, the tax allowance provided is a deductible expense, reducing taxable income, which forms the basis for calculating the company's income tax.

Strategy to Avoid Penalties and Administrative Sanctions for Late Tax Payments and Reporting
The company incurred IDR 141,046,148 in tax-related penalties due to delays in tax payment and reporting. These penalties are not deductible and must be fiscally corrected as a positive adjustment.

A tax planning strategy that can be applied is to ensure timely calculation, payment, and reporting of tax liabilities, in accordance with prevailing regulations, and to settle them before the due date. This will prevent the company from incurring any tax penalties.

At PT Surya Cintapuri Pratama, tax planning has not yet been implemented. Although the company is aware of tax planning, it has not put it into practice. Table 1 shows a comparison of fiscal calculations before and after tax planning. The results demonstrate that tax planning has a positive impact and leads to tax savings.

In the fiscal calculation, all company expenses are allowed as deductions from gross income. Therefore, allowing these expenses to reduce gross income results in a decrease in taxable profit. The calculations show that taxable income decreased by IDR 1,473,062,673, and the corporate income tax payable decreased by IDR 305,979,135, which is directly influenced by the reduction in taxable income.

This means that by optimizing tax planning, the company can achieve tax savings, which in turn conserves cash outflows. Based on the concept of tax planning, the benefit for the company is that the cash flow saved from tax savings can be maximized to support other operational activities.

Table 1. Fiscal Calculation Before and After Tax Planning in 2023

Description	Before Tax Planning (in IDR)	After Tax Planning (in IDR)
Commercial Profit	12,271,301,197	12,271,301,197
Positive Fiscal Adjustment	1,614,108,821	141,046,148
Negative Fiscal Adjustment	174,663,138	174,663,138
Fiscal Profit	13,710,746,880	12,237,684,207
Corporate Income Tax Payable	2,847,946,790	2,541,967,655

Source: Self-processed data

CONCLUSION

Implementation of Corporate Income Tax Planning to Optimize Tax Payment Efficiency at PT Surya Cintapuri Pratama

Several conclusions can be drawn from the implementation of tax planning at PT Surya Cintapuri Pratama:

1. Tax Planning in the preparation of the fiscal income statement, when not accompanied by optimal strategies, impacts efficiency due to the presence of expenses that could actually be used as deductions from gross income.
2. The difference between fiscal profit and commercial profit arises due to the implementation of income tax laws, which create discrepancies between costs recognized under Financial Accounting Standards and those recognized under tax regulations. The government enforces income tax laws because of differing objectives between financial reporting standards and taxation rules.
3. PT Surya Cintapuri Pratama has not yet implemented tax planning optimally to maximize corporate income tax efficiency. The company can apply tax-saving strategies to reduce its tax burden and lower the amount of tax payable.
4. The application of tax planning at PT Surya Cintapuri Pratama in 2023 shows a significant difference before and after its implementation. This is evident from the amount of tax savings achieved after applying tax planning, which proved to be efficient—resulting in savings of IDR 305,979,135, equivalent to 10.74% reduction in corporate income tax.

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