Efficiency of Calculation of Tax Payable with PP No. 23/2018 as a Tax Planning Tool for PT. X

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ABSTRACT

This study aims to determine how tax planning is carried out by PT. X in 2023 and how much efficiency PT. X has by carrying out tax planning to minimize taxes payable. This type of research is descriptive qualitative with a case study approach model on only one taxpayer, namely PT. X. Data collection techniques with documentation in the form of financial reports of PT. X as secondary data. The analysis method used is to calculate the amount of tax payable using applicable tax regulations compared to if the company does not carry out a business split. The results of the study indicate that tax planning by carrying out a business split has been guided by the spinoff rules according to Law No. 40/2007 and this business split strategy has been proven to produce efficiency in the amount of tax payable because among the newly formed companies it is still possible to use the PP No. 23/2018 rate.

Keywords: Tax Planning; Efficiency of Tax Amount Due.

Efficiency of Calculating Tax Payable with Government Regulation No. 23/2018 as a Tax Planning Tool for PT. X

ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana PT. X melakukan perencanaan pajak pada tahun 2023 dan seberapa besar efisiensi PT. X dengan melakukan perencanaan pajak untuk meminimalisir pajak yang terutang. Jenis penelitian ini adalah deskriptif kualitatif dengan model pendekatan studi kasus pada satu wajib pajak saja yaitu PT. X. Teknik pengumpulan data dengan dokumentasi pada laporan keuangan PT. X sebagai data sekunder. Metode analisis yang digunakan adalah dengan menghitung besarnya pajak yang terutang dengan menggunakan ketentuan perpajakan yang berlaku dibandingkan apabila perusahaan tidak melakukan pemecahan usaha. Hasil penelitian menunjukkan bahwa perencanaan pajak dengan melakukan pemisahan usaha telah berpedoman pada aturan spin off sesuai dengan UU No.40/2007 dan strategi pemisahan usaha ini terbukti menghasilkan efisiensi terhadap besarnya pajak yang terutang karena pada perusahaan yang baru terbentuk masih memungkinkan untuk menggunakan tarif PP No.23/2018.

Kata Kunci: Tax Planning; Efficiency of the Amount of Tax Payable

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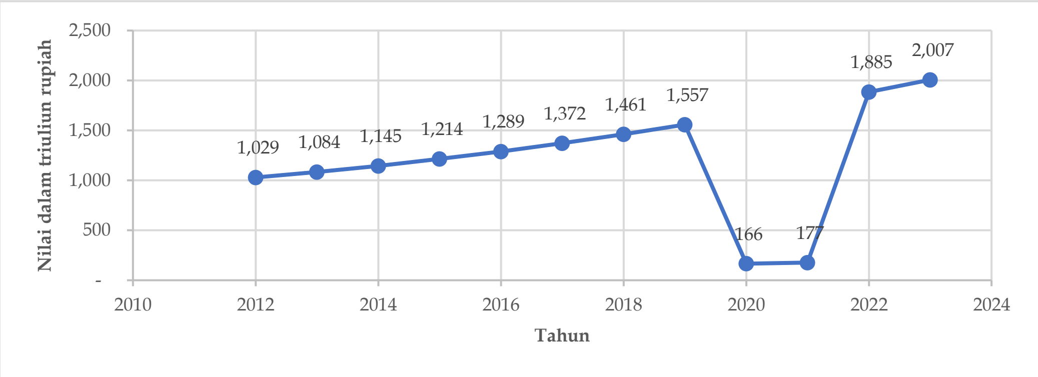
INTRODUCTION

Finance Minister Sri Mulyani said that by the end of 2023, total tax revenues would be IDR 1,869.2 trillion, exceeding the 2023 State Budget (APBN) target of IDR 1,718.0 trillion.(Ministry of Finance Public Information Center, 2024). One source of state revenue is tax, which has a budget function as a source of funds to finance government spending.(Mardiasmo, 2019). Taxpayers consist of Individual Taxpayers (WP OP) and Corporate Taxpayers (WP Badan) who must be registered as taxpayers to obtain a Taxpayer Identification Number (NPWP). In fulfilling their tax obligations, namely calculating, depositing, and reporting, taxpayers definitely want their taxes owed to be small, usually taxpayers do tax planning before paying taxes. The current phenomenon of changing tax regulations regarding tax rates for taxpayers starting from Government Regulation Number 46 of 2013 (PP No. 46/2013), Government Regulation Number 23 of 2018 (PP No. 23/2018), and the last Law Number 7 of 2021. Law No. 7 of 2021 regulates tax regulations that are in harmony, by adding, improving and updating outdated tax regulations that are unable to handle the dynamics faced and acting as a breath of fresh air in national taxation(Firmansyah & Wijaya, 2022). This change in tax regulations has caused taxpayers to seek loopholes so they can use the lowest tax rates by conducting tax planning without violating tax regulations.Rasidin & Sulaiman (2023)stated that, tax planning is very well made and carried out for the first time when the company was established. This study took a case study at PT. X, a sub-industry of cosmetic goods manufacturing in 2022-2023 and the real name is disguised for research ethics.



Picture 1. Cosmetic Sales Chart In Indonesia 2012-2023

Source: tirto.id

Cosmetic sales in Indonesia have been increasing every year, but in 2020 and 2021 there was a decline due to the Covid-19 pandemic. In 2022, the figure was 1.8 trillion rupiah and then in 2023 the figure increased to 2 trillion rupiah, it is estimated that this figure will continue to increase in the following years. PT. X, which was established in December 2019, sells cosmetic products such as: body wash, face wash, toner, liptint, serum, and perfume and sells cosmetic maklon services. Starting from the company's establishment in December 2019 until 2022, the company has been 3 years old and its validity period uses a rate of 0.5% in PP No. 23/2018. The calculation of the company's tax payable must use a rate of 22% based on Law No. 7 of 2021. However, because the company is still in the current year of 2022, it is permitted to use the PP No. 23/2018 rate as explained in

Government Regulation Number 55 of 2022 Article 61 Paragraph 1, namely; for corporate taxpayers who record gross circulation (turnover) of more than IDR 4,800,000,000 in the current tax year, they still use the 0.5% rate scheme until the end of the relevant tax year.

For 2023 in calculating the tax payable, the company must use a rate of 22% according to Law No. 7 of 2021 which is predicted to increase the amount of tax payable compared to using the 0.5% rate of PP No. 23/2018. Therefore, the company took steps to minimize the amount of tax payable that arose.The Last Supper (2023)stated, to reduce the tax burden owed, by doing tax planning, namely starting from those that are still under the tax rules to those that violate the tax rules. This study was conducted to answer how tax planning is carried out by PT. X in 2023 Based on PP No. 23/2018 and the efficiency of the amount of tax owed by PT. X by doing tax planning.

Definition of tax planning according to(Zain, 2008)is the process of organizing a business by a group of taxpayers with the aim of minimizing their tax debt, both income tax and other taxes, as much as possible with tax laws and commercial practices.

The difference between tax avoidance, tax saving, tax evasion according to(Pohan, 2013)namely as follows; tax avoidance is a legal tax avoidance and does not conflict with tax regulations because it exploits weaknesses in tax regulations, tax saving is tax avoidance by refraining from buying goods that are subject to value added tax, and tax evasion is illegal and unlawful tax income by hiding or concealing the actual situation.

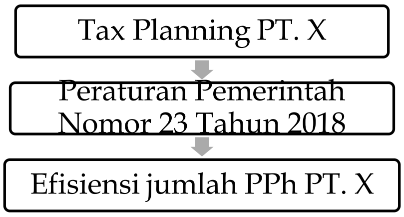
There are 4 tax regulations that regulate the rates, namely; Law Number 36 of 2008 Article 31E for domestic Corporate Taxpayers with gross turnover of up to IDR 50,000,000,000 gets a rate reduction facility of 50% of the rate in Article 1 Paragraph 2A, Government Regulation Number 46 of 2013 for Individual Taxpayers and Corporate Taxpayers with gross turnover of IDR 4,800,000,000 in 1 year is subject to a rate of 1%, Government Regulation Number 23 of 2018 for Individual Taxpayers and Corporate Taxpayers with gross turnover of no more than IDR 4,800,000,000 in 1 year is subject to a rate of 0.5%, and Law Number 7 of 2021 for domestic Corporate Taxpayers and Permanent Establishments (BUT) with a rate of 22% which will come into effect in the 2022 tax year.

Definition of business breakdown according to(Law No. 42 of 2009 Article 1A Paragraph 2 Letter D)is a business split as referred to in the Law governing limited liability companies, the transfer of taxable goods in the context of mergers, amalgamations, expansions and takeovers of businesses, as well as the transfer of taxable goods for the purpose of capital deposits in lieu of shares.

Definition of business according to(Law No. 40 of 2007)Article 1 Paragraph 12 is a legal act carried out by a company to separate its business which results in all of the company's assets and liabilities being transferred by law to two or more companies or some of the company's assets and liabilities being transferred by law to one or more companies.

Business entity breakdown strategy according to(Sidarta, 2021), Taxpayers who may use the PP No. 23/2018 rate and are recognized by the Directorate General of Taxes (DGT) when the Taxpayer has a turnover of no more than IDR 4,800,000,000. When Taxpayers have a turnover of more than IDR 4,800,000,000, the right strategy is to carry out a business split that does not violate tax regulations and consider several things before splitting the business entity, namely; ensuring the total business turnover, ensuring the estimated total administration costs when creating a new business entity, being consistent when splitting a new business entity and being responsible for the new business entity, ensuring that suppliers are Taxable Entrepreneurs (PKP), proper separation of assets, debts and equity, the process of goods in inventory must be in the form of purchases and may not be by supplying goods to the new business, and separation of inventory warehouses, bank statements, and sales.

Based on the theory above, PT. X uses it in conducting tax planning as an effort to minimize the company's tax payable. The conceptual framework in this study is.



Picture 2. Conceptual Framework

Source: Research Data, 2024

Previous research such as that conducted byThe Last Supper (2019)with the title "Tax Planning Efforts Through Legal Entity Forms or Business Studies at UD XYZ" obtained the results that choosing a CV legal entity form is the right choice because it can minimize the income tax burden. Other previous studies, namelyWantah et al (2019)with the title "Tax Planning Preferences of Business Forms Case Study on Individual Taxpayers in Bitung City" obtained the result that taxpayers always try to take advantage of every situation and regulation to pay taxes as little as possible and save expenses. Previous research conducted bySalman & Irsan (2019)entitled "Implementation of Tax Planning in Minimizing Corporate Income Tax Debt at PT. Asam Jawa Medan 2020" obtained the results of the implementation based on laws and regulations can minimize income tax debt at PT. Asam Jawa Medan.

RESEARCH METHODS

This type of research is a qualitative descriptive with a case study approach at PT. X, a sub-industry manufacturing cosmetic goods in 2022-2023. The focus of this research is to answer how tax planning is carried out by PT. X in 2023 Law No. 7 of 2021 and the spinoff theory of Law No. 40 of 2007 and the efficiency of the amount of tax payable according to applicable tax regulations. The data collection technique used, documentation in the form of financial reports of PT. X in 2020 to 2023 as secondary data and literature studies based on several literature or books as reference materials and references and does not use samples and populations because it is only a case study on one Taxpayer.

The documentation analysis in this study is; conducting an analysis of tax planning carried out by PT. X with data conformity using theories related to tax planning and realization in the division of assets, debts, and equity into several forms of PT, CV, and UD business units, then analyzing the use of tax rates based on PP No. 23/2018 for business units in the form of CV and UD while, Law No. 7 of 2021 and Law No. 36 of 2008 Article 31E for businesses in the form of limited liability companies. This analysis aims to prove how much the amount of efficiency of PPh owed is by comparing the results of the assumption analysis if the company does not carry out tax planning compared to the results of the realization of tax planning.

RESULTS AND DISCUSSION

Overview of PT. X, which is a manufacturing sub-industry company that produces cosmetic goods such as; facewash, bodywash, liptint, perfume, and serum and provides cosmetic maklon services to customers by making their cosmetic goods using the PT. X factory according to the wishes of the customer or customer. This company was founded in December 2019. Initially, this company started its business by making cosmetics using simple concoctions. As time goes by and the company's cosmetic brand becomes more famous, the demand for cosmetic goods increases, coupled with the Covid-19 pandemic in 2020-2021, online-based sales are very popular, thus increasing the company's online-based sales. Presented is the profit and loss report of PT. X for 2020 to 2022.

Table 1. Profit and Loss Report of PT. X for 2020-2022

Information	2020	2021	2022
Sales (Turnover)	2,273,871,744	4,779,510,239	19,379,981,000
Cost of goods sold	424,348,505	1,260,874,734	5,798,884,000
Gross profit	1,849,523,239	3,518,635,505	13,581,097,000
Operational Expenses	310,914,752	702,590,710	1,409,031,585
Profit before tax	1,538,608,487	2,816,044,795	12,172,065,415

Source: Financial report of PT. X

In 2020, the company earned a turnover of IDR 2,273,871,744 compared to IDR 4,779,510,239 in 2021, which was an increase of approximately 2 times from 2020. However, in 2022 compared to 2021, it experienced a 4-fold increase from the previous IDR 4,779,510,239 to IDR 19,379,981,000.To make it easier to read, it is presented in graphical form to show the differences in turnover, cost of goods sold, operating expenses, and profit before tax from 2020 to 2022.

Picture 3. Graph of Profit and Loss Report Development of PT. X

Source: Financial Report of PT. X

The increase in turnover in 2020 compared to 2021 has not been seen significantly, only about 2 times from 2020. However, in 2022 the company's turnover soared compared to 2020 and 2021, the increase in cost of goods sold in 2020 compared to 2021 has not been too significant, only about 3 times from 2020, the increase in cost of goods sold was due to turnover or sales, the increase in operating expenses in 2020 compared to 2021 was also not too significant. This increase in profit before tax was seen significantly in 2021 compared to 2022.

This profit before tax is a calculation according to accounting and not based on tax regulations, whereas, for the basis of calculation of tax imposition, companies that keep books must attach fiscal corrections, namely, only income that is the object of tax in Article 4 Paragraph 1 is taken into account and can be reduced by deductible costs or costs directly related to obtaining, collecting, and maintaining income that becomes Taxable Income (PKP) and multiplied by the tax rate, equals the amount of tax payable.

The increase in profit before tax starting from the company's establishment in 2019 to the spike that occurred in 2022, illustrates that the cosmetic goods business run by the company is a promising business in terms of profit and provides prospects for business continuity in the future.

Because the surge in turnover in 2022 is very high, exceeding Rp4,800,000,000 and it is estimated that turnover in 2023 will also increase. Before entering the tax planning carried out by PT. X, a financial position report or balance sheet report of PT. X for 2020-2022 is presented.

Table 2. Financial Position Report of PT. X for 2020-2022

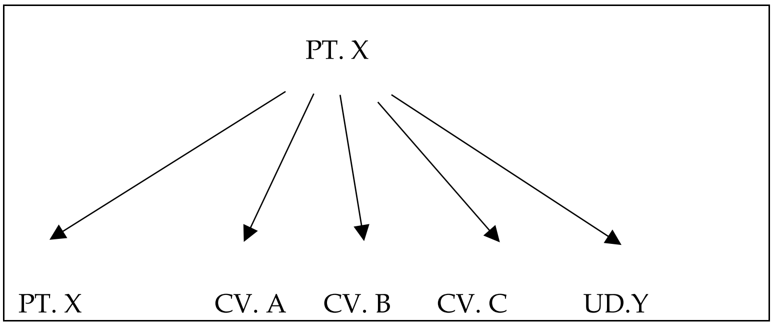
Information	As of 31 Dec 2022	As of 31 Dec 2021	As of 31 Dec 2020
Asset			
Current assets			
Cash and cash equivalents	9,974,871,722	2,695,592,300	1,600,000,000
Accounts receivable	6,012,541,800	1,423,757,223	602,000,000
Supply	2,000,525,691	512,261,235	110,575,049
Other Current Assets	849,422,710	-	-
Total Current Assets	18,837,361,923	4,631,610,758	2,312,575,049
Non-Current Assets			
Historical Value	1,753,305,625	1,668,540,000	1,668,540,000
Accumulated depreciation	-415,230,000	-138,410,000	-46,136,665
Total Non-Current Assets	1,338,075,625	1,530,130,000	1,622,403,335
Total Assets	20,175,437,548	6,161,740,758	3,934,978,384
Short Term Liabilities			
Accounts payable	1,426,967,500	1,665,589,513	-
Short Term Liabilities	1,347,115,668	11,566,540	-
Amount of Short Term Liabilities	2,774,083,168	1,677,155,963	-
Equity	17,401,354,380	4,484,584,795	3,934,,978,384
Total Equity and Liabilities	20,175,437,548	6,161,740,758	3,934,978,384

Source: Financial Report of PT. X

It can be seen that the total assets in 2020 compared to 2021 increased by 2x, namely from 3,934,978,384 to 6,161,740,758. Meanwhile, the increase in assets in 2022 compared to 2021 increased more than 3x from 6,161,740,758 to 20,175,437,548.

In early 2023, PT. X conducted tax planningby dividing its business entity into 5 new forms of business entity, namely, Limited Liability Company (PT), Commanditaire Vennocthcap (CV), and Trading Unit (UD). With the details of PT. X, CV. A, CV. B, CV. C, UD. Y. This division of business entities has taken into account and is guided bySiddartha (2021)among others; properly estimating the total turnover of the future business, the total administrative costs by creating new business names, the sustainability of new businesses, suppliers or suppliers of supplies from PKP companies and the accuracy of the separation of assets, debts, and equity correctly up to the management of inventory of materials and production goods, bank statements, and sales targets.Of the many ways to do tax planning, PT. X chose to divide its business entity into several forms of business entities or taxpayers as an effort to be able to use PP No. 23/2018 with a rate of 0.5%.

The division carried out by PT. X into several taxpayers, where each taxpayer already has a deed of establishment signed by the local government, however, the administrative costs incurred for making this deed of establishment are unknown due to research limitations.



Picture 4. Business Separation of PT. X in 2023

Source: Research Data

The profile of each taxpayer for the business split carried out by PT. X, namely; PT. X is a continuation of the company name before the business split, however, assets, debts, and equity have been reduced because they have been allocated to the newly formed company with its business carrying out cosmetic manufacturing activities and also carrying out its own distribution or sales. CV. A, CV.B, CV.C, these three companies were formed from the split of the original PT. X with different ownership from the new PT. X and each CV has business activities in the field of distributing cosmetic goods and does not carry out manufacturing business activities like the new PT. X. This Trading Unit (UD Y) is the fifth result of the business split by PT. X which is in the form of a private business and is only a cosmetic distributor and sells directly to customers.

The company splits its business entity, later the business entity will still be in 1 company group and there will still be a special relationship between one company and another, only PT. X (new) which carries out production activities to be sold to CV. A, CV. B, CV. C, and UD. Y and makes direct sales to agents and other consumers. From the financial statements of each business entity, it has shown different entities from each other even though there are product sales transactions carried out based on market prices as evidence of compliance with tax regulations in the case of a special relationship.

The split carried out by PT. X is more or less the same as the spinoff in Law Number 40 of 2007, this split is carried out by dividing assets including current assets, accounts payable, and equity. However, non-current assets such as land, buildings, and production equipment are not divided by the new business entity because manufacturing operational activities are fully carried out by PT. X and for taxation aspects arising from the division of assets, debts, and equity are not aspects studied, due to limitations in this study.

In connection with the business split with different business activities and ownership, the consequences of the business entity arising from the business split in the form of CV and UD, especially in calculating the tax payable, can use the rules of 2 tax regulations which are the basic reference for tax imposition.

Table 3. Tax base

No	Company name	Tax Base	Regulation
1	PT.X	Profit according to accounting standards that have been corrected fiscally; income Article 4 Paragraph 2 and Paragraph 3 are deducted, and non-deductible costs are also deducted in Article 9 dsan or other tax regulations that may not be expensed.	Law No. 7 of 2021 along with the facilities of Article 31E of Law No. 36 of 2008
2	CV. A	(Turnover) and is final	PP No. 23 of 2018
3	CV. B	(Turnover) and is final	PP No. 23 of 2018
4	CV. C	(Turnover) and is final	PP No. 23 of 2018
5	UD.Y	(Turnover) and is final	PP No. 23 of 2018

Source: Law No. 7 of 2021 and PP No. 23/2018

Before carrying out the business split, PT. X has been guided by the terms and conditions put forward by Sidartha (2021).

Table 4. Terms and Conditions of Business Separation

No	Terms and Conditions	Information
1	Separation of assets and profits	Separation of assets and profits is necessary because they are no longer in one entity and have different ownership.
2	Separation of inventory and storage of inventory	Separation of inventory is necessary so that it is not mixed with previous entities and to facilitate the stock taking process.
3	Separation of sales and purchases	Separation of sales and purchases is necessary to avoid mixing purchases and sales with each new entity.
4	Separation of bank accounts	Separation of bank accounts is necessary so that incoming and outgoing money is not mixed up with each entity.
5	Separation of Taxpayer Identification Number	When tax reporting can be calculated according to each entity and does not violate tax regulations.

Source: Sidarta (2021)

The financial position report of PT. X is restated before the business split.

Table 5. Financial Position Report of PT. X Before the Business Split

Information	As of 31 Dec 2022
ASSET	
Current assets:	
Cash and cash equivalents:	9,974,871,722
Accounts receivable	6,012,541,800
Supply	2,000,525,691
Other Current Assets	849,422,710
Total Current Assets	**18,837,361,923**
NON-CURRENT ASSETS	
Historical Value	1,753,305,625
Accumulated depreciation	-415,230,000
Total Non-Current Assets	**1,338,075,625**
TOTAL ASSETS	**20,175,437,548**
LIABILITIES AND EQUITY	
SHORT TERM LIABILITIES	
Accounts payable	1,426,967,500
Other Short Term Liabilities	**1,347,115,668**
Amount of Short Term Liabilities	2,774,083,168
EQUITY	**17,401,354,380**
TOTAL LIABILITIES AND EQUITY	**20,175,437,548**

Source: Financial Report of PT. X

As for the realization of the distribution of assets, debts and equity.

Table 6. Summary of Initial Financial Position Statement of Business Split

No	Company name	Current assets	Non-Current Assets	Total Assets	Liabilities	Equity	Total Liabilities and Equity
1	PT. X	8,127,269,323	1,391,720,000	9,518,989,323	332,654,255	9,186,335,068	9,518,989,323
2	CV. A	3,139,698,271	-	3,139,698,271	60,995,357	3,078,702,914	3,139,698,271
3	CV. B	3,139,698,271	-	3,139,698,271	60,995,357	3,078,702,914	3,139,698,271
4	CV. C	3,139,698,271	-	3,139,698,271	60,995,357	3,078,702,914	3,139,698,271
5	UD.Y	1,237,353,412	-	1,237,353,412	30,497,679	1,206,855,733	1,237,353,412
Total				**20,175,437,548**	**Total**		**20,175,437,548**

Source: Financial Report of PT. X, CV. A, CV. B, CV. C and UD. Y

Non-current assets are not divided into CV. A, CV. B, CV. C, and UD. Y, because manufacturing operational activities are only carried out by PT. X. Before entering the calculation of tax payable for the 5 new forms of taxpayers, the profit and loss statements of each company for 2023 are presented.

Table 7. 2023 Profit and Loss Report of Each Taxpayer

Information	PT. X	CV. A	CV. B	CV. C	UD.Y	Total
Sale	15,461,532,442	4,131,738,000	4,007,100,000	4,016,100,000	1,911,995,000	29,528,465,442
HPP	8,631,555,349	910,813,262	757,669,290	744,351,604	392,789,800	11,437,179,305
Gross profit	682,977,093	3,220,924,738	3,249,430,710	3,271,748,396	1,519,205,200	18.091.286.137
Operational Expenses	4,858,398,193	193,004,916	166,073,500	163,844,700	211,059,619	5,592,380,928
Non-Operational Income and Expenses	12,611,260	-	-	-	-	12,611,260
Profit before tax	1,984,190,160	3,027,919,822	3,083,357,210	3,107,903,696	1,308,145,581	12,511,516,469

Source: Financial Report of PT. X, CV. A, CV. B, CV. C, and UD. Y

To calculate the amount of tax payable using the income statement after fiscal correction; income Article 4 Paragraph 2 and Paragraph 3 are reduced and Article 9 and other tax regulations that cannot be expensed, so that the amount of PKP is Rp3,945,122,570.

Table 8. Calculation of Tax Payable by PT. X New Year 2023

Calculation of Tax Payable with the Rates of Article 17 Paragraph 2 of Law No. 7 of 2021 and Article 31E of Law No. 36 of 2008
The amount of taxable income from the portion of gross circulation that receives facilities:
= x Taxable Income$\frac{\text{Rp4.800.000.000}}{\text{Omzet tahun 2023}}$
= x$\frac{\text{Rp4.800.000.000}}{\text{Rp15.461.532.442}}$Rp3,945,122,570
= 1,224,754,946 (PKP that can receive facilities)
The amount of taxable income from the portion of gross turnover that does not receive facilities
= Taxable Income – Taxable Person for VAT purposes who can receive facilities
= (3,945,122,570)–1,224,754,946)
= 2,720,367,624 (PKP that does not receive facilities)
Income tax payable that can be facilitated
= (50%-22%) × PKP that can receive facilities
= (50%-22%) × 1,224,754,946
= 134,723,044.06
Income tax payable that does not receive facilities
=22% × PKP that does not receive facilities
= 22% × 2,720,367,624
= 598,480,877.28
Amount of PPh owed in 2023
= 598,480,877.28 + 134,723,044.06
= Rp733,203,921

Source: Financial Report of PT. X for 2023 with data processed in accordance with applicable tax regulations

Table 9. Tax Payable by Each Taxpayer in 2023

No	Taxpayer Form	Basic Value of Tax Imposition	DPP	Tax Rates	Taxes Due
1	PT. X	3,945,122,570.	(Taxable income)	22% Article 17 paragraph 1 b and Article 31E	733.203.921
2	CV. A	4,131,738,000	(Turnover)	0.5% PP No. 23 of 2018	20,658,690
3	CV. B	4,007,100,000	(Turnover)	0.5% PP No. 23 of 2018	20,035,500
4	CV. C	4,016,100,000	(Turnover)	0.5% PP No. 23 of 2018	20,080,500
5	UD.Y	1,911,995,000	(Turnover)	0.5% PP No. 23 of 2018	9,559,975
		Total Tax Payable			803,538,586

Source: Financial report of PT. X with data processed in accordance with applicable tax regulations

In 2023, CV. A's tax payable is Rp20,658,690, CV. B's tax payable is Rp20,035,500, CV. C's tax payable is Rp20,080,500, and CV. C's tax payable is Rp9,559,975. These 4 new business entities, in calculating their tax payable, can use the PP No. 23 of 2018 rate for CV 4 years, which means it is calculated starting in 2023 and will end in 2026, as long as the turnover does not exceed Rp4,800,000,000. While for UD, the use of the rate for 7 years means it is calculated starting in 2023 and ending in 2029, as long as the turnover does not exceed Rp4,800,000,000.

PT. X as a Corporate Taxpayer uses Law No. 7 of 2021 along with Article 31E of Law No. 36 of 2008 in calculating the amount of tax payable after making fiscal corrections in the calculation of profit and loss in 2023, because it is a Corporate Taxpayer that uses "bookkeeping" while CV. A, CV. B, CV. C as Corporate Taxpayers in the form of limited partnerships are subject to a final rate of 0.5% and can be used for another 3 years. This is different from Trading Unit Y (UD.Y) which is in the form of a OP Taxpayer and also uses a final rate of 0.5%, this regulation can still be used for another 6 years. Comparison with research conducted by(Dewi et al., 2021)obtained the result that, for CV business units that have not yet done bookkeeping cannot use the PP No. 23 of 2018 tariff scheme, whereas, in this study, the CVs and UDs studied can use the PP No. 23 of 2018 tariff scheme because they have done bookkeeping with the results of profit and loss reports and financial position reports.

The efficiency of the amount of tax payable is measured by comparing the amount of tax payable using tax planning and the amount of tax payable if tax planning is not used. If the company does not split the business as a step in tax planning, then the income statement is combined for all 5 business units in 2023.

Table 10. Assumption If PT. X's Profit and Loss Report is Combined with All New Taxpayers (1 Jan-31 Dec 2023)

Information	1 Jan - 31 Dec 2023
INCOME	
Total Income	29,528,465,442
COST OF GOODS SOLD	
Total Cost of Goods Sold	11,437,179,305
GROSS PROFIT	18.091.286.137.
OPERATING EXPENSES	
Total Operating Expenses	5,592,380,928
OPERATING INCOME	12,498,905,209
NON-OPERATING INCOME AND EXPENSES	
Total Non-Operational Income	16,150,331.
Non-Operational Expenses	
Total Non-Operational Expenses	-3,539,071.
Total Non-Operational Income and Expenses	12,611,260.
NET PROFIT	12,511,516,469.

Source: Financial Report of PT. X (processed data)

Profit according to accounting standards is Rp12,511,516,469, to calculate the tax payable using the profit and loss report after fiscal corrections are made in accordance with applicable tax regulations, the amount of taxable income is Rp14,472,448,880.

Table 11. Calculation of Tax Payable by PT. X Merged in 2023

The amount of taxable income from the portion of gross circulation that receives facilities:
= x Taxable Income$\frac{\text{Rp4.800.000.000}}{\text{Omzet tahun 2023}}$
= x$\frac{\text{Rp4.800.000.000}}{\text{Rp29,528.465.442}}$Rp14,472,448,880
=Rp2,352,569,074 (PKP that can get facilities)
The amount of taxable income from the portion of gross turnover that does not receive facilities
= Taxable Income – Taxable Person for VAT purposes who can receive facilities
= Rp. 14,472,448,880-Rp. 2,352,569,074)
= Rp12,119,879,806 (PKP that does not receive facilities)
Income tax payable that can be facilitated
= (50%-22%) × PKP that can receive facilities
= (50%-22%) × IDR 2,352,569,074
= Rp258,782,598
Income tax payable that does not receive facilities
=22% × PKP that does not receive facilities
= 22% × Rp12,119,879,806
= Rp2,666,373,557
Amount of PPh owed in 2023
= IDR 2,666,373,557+ IDR 258,782,598
= Rp2,925,156,155

Source: Financial report of PT. X with data processed in accordance with applicable tax regulations

If PT. X does tax planning, the total calculation of tax payable including the new business entity is only Rp803,538,586 (see table 9), this is very different from if it does not do tax planning, the amount of tax payable is Rp2,925,156,155.32, calculated as a percentage difference of 72% more efficient than PT. X which does not do business splitting or in other words, nominally PT. X can reduce or make efficient the amount of tax payable by Rp2,121,617,569.

Comparison of previous research conducted byThe Last Supper (2019)entitled "Tax Planning Efforts Through Legal Entity or Business Forms (Case Study on UD XYZ)" states that taxable income (PKP) with the same transaction figures for business entities in the form of limited liability companies (PT), commanditaire vennocthap (CV), and trading units (UD) produces the same fiscal profit for CV and UD, while PT's fiscal profit is smaller than CV and UD.

Research conducted by(Herwanto et al., 2021), the company studied could not use PP No. 23 of 2018 because the turnover had exceeded IDR 4,800,000,000 and did not discuss the use of Article 31E of Law No. 36 of 2008. Meanwhile, this study discusses Article 31E in calculating the tax payable.

Limited time for using PP No. 23/2019 for PT. X, so that the company split the business with PT. X originally still running its main production activities and receiving maklon or production orders from other cosmetic companies. In PP No. 23/2018 Article 5 Paragraph 1 and Paragraph 2, explains the time limit for using the final PPh rate of 0.5% for PT. X as a limited liability company, the time limit has expired. Meanwhile, for CVs it can still be 4 years, starting from 2023 the use of this regulation and UD as WP OP can use it for 7 years. Therefore, PT. X which is new in the 2023 tax year no longer uses PP No. 23/2018, but PT. X in calculating the amount of tax payable must use the rate regulated in Law No. 7 of 2021, which is 22%. However, because its turnover is still below IDR 50,000,000,000, it can use the tariff facility of Article 31E of Law No. 36 years 2008.

Next, a comparison of research conducted by(Tanuwijaya et al., 2022)obtained the result that, the implementation of PP No. 23 of 2018 on the company causes the company's tax burden to be high and reduces the value of the profit that will be received by the company, this is because the company pays less attention to other aspects that affect the company's profit such as the cost of goods sold and expenses that must be paid by the company, while this study, by utilizing PP No. 23 of 2018 by dividing the business entity, the company's tax burden becomes smaller because it is subject to a rate of only 0.5% and is final.

Research conducted by(Ronika et al., 2024)it was found that the company studied carried out tax planning by creating a scheme to make employee salaries below PKP and making fictitious salaries for directors which had an impact on reducing the company's gross turnover which was considered as a tax evasion activity. In this study, the company studied carried out tax planning by dividing its business entity into 5 forms of taxpayers by utilizing PP No.23/2018 and did not violate tax regulations.

CONCLUSION AND SUGGESTIONS

The business division carried out by PT. X has been guided by the aspects and terms and conditions according to(Sidarta, 2021), by dividing into 5 forms of taxpayers and distributing assets, debts, and equity to all new taxpayers according to the activities of each taxpayer, including the availability of warehouses for inventory. The efficiency of the company's tax debt by conducting tax planning is proven to be more efficient than if the company does not conduct tax planning with the final result of saving the tax burden by 72%.

Advice for companies is that each company must prepare itself before the expiration of PP No. 23 of 2018 to consistently follow and implement applicable tax regulations. For further research, in conducting tax planning with the concept of business division, it is expected to examine the total taxation aspects, not only corporate income tax but also the VAT aspect if there is a division of non-current assets in the form of taxable goods (BKP) and assets that require a change of name and/or land and building acquisition fees (BPHTB) if there are fixed assets distributed to newly formed companies.

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