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Analysis of Tax Planning Application of PPh 25 as an Effort to Increase Company Efficiency

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Abstract

This study aims to analyze the application of PPh 25 Tax Planning as an Effort to Improve Company Efficiency at PT. Telkom Plaza Medan City. This research is descriptive qualitative research, supported by previous studies that have the same concept. The research is located at PT. Telkom Plaza Medan City. The types of data used are primary data and secondary data from interviews and documentation. It is using descriptive techniques. The results showed that the application of PPh 25 tax planning increased company efficiency through tax savings. Even the application of tax planning can minimize the tax burden that must be paid. Meanwhile, the application of tax planning aims to manage tax obligations completely, correctly, and on time. It also provides the benefit of minimizing the tax burden as an element of costs to save cash outflows.

1. Introduction

According to Suandy, (2011) tax planning is the first step in tax management. At this stage, taxation regulations are collected and researched to select the types of tax savings measures to be taken. In general, the emphasis on tax planning is to minimize tax liabilities. According to (e.g., Armstrong et al., 2012; Graham et al., 2014; Hoffman, 1961; Mills et al., 1998) tax planning is a structural action that is related to the potential tax consequence conditions, the pressure on the court for every transaction that has tax consequences; the goal is how this control can streamline the amount of tax that will be transferred to the government, through what referred to as tax avoidance, which is a legal act that is still within the scope of tax laws and regulations and is not tax smuggling. The actual tax planning is also a part of the parent company budget, in this case, included in several budget items, namely the VAT budget included in the sales and purchasing an account.

In contrast, the corporate income tax budget is part of the income budget and cash budget. Still, it needs to be made separately and detailed to be easily analyzed by company management. Suppose the purpose of tax planning is to manipulate the tax burden to be reduced as low as possible by utilizing existing regulations but different from lawmakers' objectives. Tax planning is the same as tax avoidance. In essence, both economically

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seek to maximize after tax returns; the tax is a profit-reducing element available, both to be distributed to shareholders and reinvested. Tax planning generally always starts with ensuring whether a transaction or phenomenon is taxable. If the sensation is taxed, can efforts be made to exclude or reduce the amount of tax, then whether the tax concerned's payment can be postponed, and so on? Therefore, every taxpayer will carefully plan the taxation of taxable events. Thus, it can be said that tax planning is the process of taking relevant tax factors and material non-tax factors to determine whether, when, how, and with whom (which party) transactions, operations, and trade relations are carried out that allow the achievement of tax burdens on tax—the lowest possible events and in line with the achievement of company goals (A. H. Putra et al., 2018).

Suandy, (2011), in the flow of globalization and an increasingly high level of competition, a manager in making a tax plan as a company planning strategy must consider the existence of activities that are both local and international (Logue, 2005). For tax planning to be successful as expected. The procedure should be carried out through various sequences of stages (e.g., Analyzing existing information, For making one or more models of possible tax rates, evaluating the implementation of the tax plan, looking for weaknesses, and then revising the plan. Taxes, updating the tax plan). Four things are essential to take as an advantage in tax planning (i.e., savings in cash out, tax is considered an element of cost that can be efficient. Manage cash flow because with tax planning that is adequately managed, the company can compile a cash budget more accurately estimate the cash needs of taxes. Determine the payment time so that it is not too early or late, which results in the imposition of fines or sanctions—creating the latest data to update tax regulations (Hong & Smart, 2010).

Tax planning is a business or legal means carried out by taxpayers in manipulating the tax burden to be as low as possible by utilizing existing regulations and is usually carried out by using matters that are not regulated in the Taxation Law (Loopholes). Companies in carrying out tax planning can calculate the company's financial statements (bookkeeping) to determine PKP, which first makes fiscal corrections to the income statement's costs to obtain taxable profit or PKP (fiscal financial statements) they can achieve savings on taxes owed. There are many kinds of tax planning that a company can do, including tax planning for PPh Article 25. Because taxes are regulated in law, of course, some articles specifically discuss tax groups. For example, income tax article 25 controls the tax installments in the tax year paid by the taxpayer for each month in the current tax year. Income Tax installments 25 can be used as a tax credit against taxes payable on all Taxpayer' income at the end of the tax year reported in the Annual Income Tax Return. The total income Tax installments must be calculated following the provisions. In general, calculating PPh article 25 is based on the previous year's Annual SPT data. We assume that this year's income is the same as the last year's income. Of course, there will be a difference with the actual conditions when the current tax year is over. The difference is what we pay as the year-end tax underpayment. The underpayment at the end of this year is usually called Income Tax Article 29. If the difference shows overpayment, then this condition is called restitution, or the taxpayer asks for the overpayment of the tax that has been made. In general, this tax installment is equal to the Income Tax payable according to the last year's Annual Income Tax Return less the Income Tax Credit in the articles 21, 22, 23, and 24, divided by 12 or the number of months in part of the tax year.

Tax planning is carried out so that the calculation of taxes or taxes that must be paid by taxpayers is correct or under applicable tax regulations so that if the tax office carries out research or inspection. There is no tax to be paid again and does not result in sanctions, and so that the tax office must pay taxes. Tax becomes smaller, and it is done by exploiting the existing loopholes in taxation regulations without violating existing tax regulations. To increase efficiency and competitiveness, companies must reduce costs to the maximum extent possible. Likewise, the obligation to pay taxes because tax costs will reduce after-tax profit, rate of return, and cash flow(Damayanti & Susanto, 2015). The minimization of the tax burden can be done in various ways, ranging from those still within the framework of tax regulations to those that violate tax regulations. Efforts to minimize taxes are often referred to as tax planning. Efforts to reduce taxes (which owes less than it should be) require integrated management measures. The Director General of Taxes has revealed that tax planning for companies is considered correct as long as it does not violate applicable tax regulations. It must be admitted that there is not a single article in the Taxation Law that prohibits tax planning.

According to (Chiu & Lin, 2019; Taufek et al., 2016), a company is a group of people who work together in a structured manner to achieve specific goals or several predetermined goals. Companies are an integral part of an economic system that uses scarce resources to produce goods and services. One of the company's main

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objectives is profit, as well as a motivating tool for investors to invest in the company. Because profit is the primary orientation, the company's financial management must focus not only on the acquisition and use of financial resources but also on the use of other resources effectively and efficiently to improve company performance to achieve optimum profit. The purpose of implementing tax planning in taxpayer business activities is to achieve the company's goals in fulfilling tax obligations by using tax planning in a complete, correct, and timely manner following tax laws (Arifin & Aditya, 2019). The company is not subject to administrative sanctions (fines, interest) tax increases and criminal sanctions. The purpose of tax planning is for the efficiency and effectiveness of resource utilization, to improve company performance in obtaining optimal profits, such as by not carrying out large-scale sales (warehouse cleaning) at the end of the year, but instead at the beginning of the year. The goal is that the tax that should be paid by the company at the beginning of the year can be postponed until the end of the year. Compared to if the sale is made at the end of the year, the company must pay the tax directly at the beginning of the year. Thus, the opportunity to take advantage of the results of postponement of tax payments (business investment or Desposit) will be lost because taxes are paid directly. Based on statement by (Suandy, 2011), the motivation underlying tax planning by taxpayers is as follows:

a) Taxation policy, on the government side, taxation policy is a part of the fiscal policy instrument that aims to regulate the country's economy in order to increase state revenue. On the other hand, taxpayers, tax policy is a choice made with the reasons that will be addressed, especially in the taxation system.
b) Tax law; in reality, there is no perfect regulation. Often that imperfection becomes a gap to be exploited. Primarily if one of the regulations is known to have imperfections in making changes is not short. For companies, as long as the laws have legal loopholes that have not been amended, this can be used for the sake of tax efficiency.
c) Tax administration, the vast area in Indonesia, makes tax administration unevenly possible. Many residents make a difference in interpretation that occurs between the tax authorities or between the tax authorities and taxpayers. This can be used for tax planning purposes.

The research results of (Damayanti & Susanto, 2015; Sabatini et al., 2016), which are the reference in this study, discuss the implementation of PPh 21 tax planning to increase company efficiency, concluding that the application of tax planning on PPh 21 does not violate legal regulations and tax laws. If applied, it can benefit permanent employees because the amount of tax payable paid by employees is borne by the company by providing tax allowances. Based on the description above, this study discusses the analysis of the application of PPh 25 tax planning to increase company efficiency. The difference in this study from previous studies lies in the object and time of the study. PT. Telkom Plaza is one of the largest tele communication and network service companies in Indonesia. Telkom itself provides services, especially in Medan City. The researcher chose PT. Plaza Telkom as a place of research because of PT. Plaza Telkom is one of the corporate taxpayers determined to carry out tax obligations, including collecting taxes or withholding individual taxes. These tax obligations include, among others, income taxes, both individuals and entities as has been explained that all tax liabilities will result in reducing company profits (Laurens & Putra, 2020); (A. H. P. K. Putra et al., 2018). To reduce this tax obligation, legal tax planning is required and following the prevailing laws and regulations. Based on the description of the phenomenon above. So, the researchers considered that with the PPh 25 tax planning carried out at PT. Telkom Plaza will be able to increase efficiency in the company. Based on the description above, the researcher intends to examine the Application of Income Tax Planning 25 as an Effort to Improve Company Efficiency at PT. Telkom Plaza in Medan City.

2 Research Method

The research location will be conducted at PT. Telkom Plaza Jalan Putri Hijau No. 1 Medan City. This research's data analysis method is the descriptive analysis method, namely, direct observation of the object under study. The problem studied is the target and realization and application of PPh 25 tax planning to increase the efficiency at PT.Telkom Plaza Medan City. This method can also be said to be a study that explains the appropriate situation about the object under study according to the actual situation when the research was taking

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place.

3 Result and Discussion

3.1. Description

Taxes are contributions to the State that can be enforced, which are payable according to statutory regulations without receiving direct compensation. So that in its implementation, there are differences in interests between taxpayers and the government. Therefore, Tax Planning is needed in fulfilling tax obligations. By implementing Tax Planning in the company, taxpayers can minimize their tax payments so that tax payments made by taxpayers to the government can be more effective. Several things need to be considered so that the implementation of Tax Planning can be useful, such us:

- Tax planning; do not violate tax regulations.
- Tax planning considers all proposed transactions and their tax effects.
- The tax information system is available in the company in the form of a collection of tax regulations.

The three things above must be considered so that the company can be more sensitive in facing all transactions that impact taxes. By paying attention to the three things above, the company will be more effective in carrying out its tax obligations. There are six ways that taxpayers can implement their tax planning, such us:

- Shift = there is a transfer or transfer of tax burden from the tax subject to another party.
- Capitalization = the increase in the tax object's price by the amount of tax paid by the buyer so that the seller bears the tax.
- Transformation = tax evasion, which is carried out by bearing the tax burden on the tax object sold without reducing its profit.
- Evasion = a way of avoiding taxes by violating applicable tax provisions. This method leads to a tax crime.
- Avoidance = tax avoidance by avoiding taxes by not violating applicable tax regulations.
- Tax Planning = the existence of exemptions from the imposition of the individual or corporate taxes based on applicable decisions and regulations.

PT. Telkom Plaza Medan City as taxpayer implements tax planning that does not deviate and does not violate applicable tax regulations. Therefore, PT. Telkom Plaza Medan City in implementing its tax planning is conservative. This Conservative Principle is generally used for uncertain things or in conditions of uncertainty. This principle aims to keep a company's stakeholders from being overly optimistic by being reminded of uncertain conditions. Besides, creditors will also feel secure by distributing company assets as dividends. Trigger factors for tax management tend to be the direction of the board of directors (board direction), audit committee requests, pressure from other companies (peer pressure), issues of legal compliance (compliance issue), organizational changes, investor pressure to deliver of value (investor pressure to deliver value), fundamental staff changes, the involvement of reviews in personal goals (inclusion of reviews in personal goals), and lack of resources. The solution to this problem requires an appropriate tax management approach. This approach includes leaders, namely formulating tax strategies based on aggressive and conservative strategies. Taxes should be placed as a competitive advantage source, especially concerning the business side of carrying out tax planning.

3.2. Corporate Tax Planning Policy

PT. Telkom, Medan has implemented tax planning. Tax planning at PT. Telkom is one part of the implementation of the overall corporate strategy to improve company performance. In line with the dynamics of the

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globalization era characterized by competition and efficiency, it is very rational to manage tax obligations as best as possible so that the waste of resources in the form of tax sanctions can be avoided. The avoidance of waste is the optimization of company resources in a more productive and efficient direction to minimize waste and maximize company performance. In companies, taxation policy is an alternative to the various targets to be aimed at in the taxation system. From various aspects of tax policy, some factors encourage tax planning. In preparing a tax planning policy, the company pays attention to the global company's strategy so that the tax planning that is carried out can be successful as expected.

3.3. The components of the financial statements that affect the amount of taxes include income and expenses.

a) The source of income of PT. Telkom, Medan, includes: (e.g., company revenue consists of foreign exchange gain, other income and income from funding income, and profit from associated entities
b) Telkom's expenses in Medan include: (e.g., operating expenses, maintenance, communication services), depreciation and amortization expenses, personnel expenses, intercommunication expenses, general and administrative expenses, and marketing and other expenses)

These revenues and expenses will be used to prepare commercial, financial reports following the Financial Accounting Standards, which will then be compared with the Fiscal Financial Statements under the Taxation Law provisions. By comparing the two reports there will be a fiscal correction. After the fiscal correction occurs, a commercial, financial statement reconciliation with the taxpayer's fiscal will be formed. Finally, it will produce taxable income, which is used to calculate the amount of income tax payable. From the results of data collection from PT Telkom Kota Medan, the writer sees that there are several tax planning policies implemented by the company, namely:

a. The Company implements employee benefit programs consisting of pension funds, employee benefit plans, bonuses, and other services.
b. In addition to the benefits burden, company employees also provide other post-employment benefits, namely: old-age benefits, health care, retirement, and other long-term benefits (service awards, death assistance, and significant leave)
c. Optimizing tax credits, where PPh Article 25 is to ease the fulfillment of tax obligations. Taxpayers at the end of the calendar year compared if payments are made simultaneously are met at the end of the year.

3.4. Application of Tax Planning

Financial reports prepared by PT. Telkom is a description of the business process, both regarding the development progress and the obstacles faced during the company's operation. The report is in the form of a balance sheet, profit and loss, and explanation details as appropriate. The board of directors uses the data and reports as consideration for evaluation in taking further business steps that lead to business development and progress. Can fulfill the company's tax obligations completely, correctly, and on time. The company's financial statements presented by the author are financial statements made by companies consisting of profit and loss related to corporate tax payable for the 2019 financial year. From the company's profit and loss, it can be seen that the company's tax expense/income consists of:

Current Tax	Rp. 9.432.000.000.000
Deferred Tax	Rp. 6.000.000.000
Total	**Rp. 9.438.000.000.000**

The reconciliation between income before estimated income tax according to the income statement and the estimated taxable income for the year ended 31 December 2019 is as follows:

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Profit before income tax	Rp. 36.405.000.000.000
Miscellaneous expense	(Rp 2.719.000.000.000)
Interpretation of current fiscal income	Rp 33.686.000.000.000
Rounding	Rp 33.686.000.000.000
Interpretation of corporate income tax 28 % x 33.686.000.000.000	Rp. 9.432.000.000.000

PT Telekomunkasi Indonesia (Persero) at the beginning of the year determined the amount of income tax payable on Taxable Income based on the Work Plan and the State Budget (RKAP) for the relevant tax year been passed. Then at the end of the tax year, the tax payable is calculated on all income received in the tax year concerned, except for income, which is final.

3.5 Policy Analysis and Application of Tax Planning

PT. Telekomunikasi Indonesia (Persero) with a subsidiary PT. Telkom Plaza Medan City uses the declining balance method in the depreciation of fixed assets. In 2009 it was assumed that the discount factor is 14%. Furthermore, the tax rate used to calculate the amount of depreciation is 25%. In implementing tax planning, managers must first think carefully about targets and actions based on methods to fulfill tax obligations entirely, correctly, and on-time—implementing tax planning at PT Telekomunikasi Indonesia (Persero) with a subsidiary, PT. Telkom Plaza Medan City related to the depreciation of fixed assets are as follows: PT. Telkom Plaza Kota Medan buys company equipment for marketing and intercommunication for Rp. 265,260,000.00, where the company's equipment for marketing and intercommunication is included in group 1 assets. Straight down with the declining balance method.

Table 1. Comparison of Depreciation Methods in 2019

Years	Depreciation Method	
	Straight line	Balance Decreased
1	Rp 6,315,000.00	Rp. 132,630,000.00
2	Rp 6,315,000.00	Rp. 66,315,000.00
3	Rp 6,315,000.00	Rp. 33,157,500.00
4	Rp 6,315,000.00	Rp. 33,157,500.00
Accumulated depreciation	Rp 265,260,000.00	Rp. 265,260,000.00

From table 1 it can be seen that the amount of depreciation expense for each year is different. However, the accumulated depreciation expense at the end of the useful life (year 4) is Rp. 265,260,000.00. In taxation, the difference in depreciation expense is known as time difference / temporary difference. The difference in the amount of depreciation expense, which is a time difference, can be used for tax planning. If we estimate that the taxable income in the first year is large, and in subsequent years it will decrease, then the use of the declining balance is more profitable because it will reduce the taxable income by Rp. 66,315,000.00 for the first year.

Meanwhile, if using the straight-line method, the depreciation expense is the same. Although based on the nominal value at the end of the useful life, the amount of accumulated depreciation expense is the same, but the amount will be different if viewed from the present value. For more details on the amount of depreciation expense and the present value with a discount factor of 14%, it can be seen in the following table:

Table 2. Total of depreciation and PV with df of 14% for marketing and intercommunication equipment in 2019 (In thousand Rupiah)

Depreciation Method								
Years	Straight line				Balance Decreased			
	Value	Rates	Cost of depreciation	PV	Rates	Cost of depreciation	PV	Df
	265,260	25%	66.310	58,158	50%	132,630	116,316	0.877
1			66.310	50,996		66,315	50,996	0.769
2			66.310	44,762		33,157	22,381	0.675
3			66.310	39,258		33,157	19,629	0.592
4			265.260	193,175		265,260	209,323	

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Table 3. Total of PPH Payable on Depreciation Costs in 2019 (In thousand Rupiah)

Results	Straight line		Balance Decreased	
	Nominal PV	PV (Df 14%)	Nominal PV	PV (Df 14%)
Acquisition cost	265.260	265.260	265.260	265,260
Cost of depreciation	265.260	193,175	265.260	209,323
PPH 25%	66.315	48,293	66.315	52,330

Table 4. Total of savings between the straight-line method and the declining balance on market and in-communicated equipment in 2019 (In thousand Rupiah)

Results	Straight line		Balance Decreased	
	Nominal PV	PV (Df 14%)	Nominal PV	PV (Df 14%)
Acquisition cost	265.260	265.260	265.260	265,260
Cost of depreciation	265.260	193,175	265.260	209,323
PPH 25%	66.315	48,293	66.315	52,330

Article 9 paragraph 1 letter e states that the provision in kind is not an expense that can be deducted from gross income; thus, taxable income will be greater. Based on the agreement between the employees and the company, PT. Telekomunikasi Indonesia Tbk. (Persero) with a subsidiary, PT. Telkom Plaza Medan City disbursed funds for health benefits of Rp. 750,531,995. If the allowance is provided in kind, the company cannot include it as an operating cost element. If the allowance is given in the form of money, it can include the cost element as operating expenses. The total income tax payable to be paid by PT. Telekomunikasi Indonesia (Persero) with a subsidiary, PT. Telkom Plaza Medan City, if the allowance in kind is Rp. 750,531,995. Using tax planning, the company can arrange for the provision of benefits in kind to be converted into money so that there is a decrease in the total income tax payable to Rp. 9,101,060,000,000 From the above cases, PT. Telekomunikasi Indonesia Tbk. (Persero) with a subsidiary, PT. Telkom Plaza Medan City can save an income tax of Rp. 190,000,000 (Rp. 9,101,250,000,000 - Rp. 9,101,060,000,000.

3.6. Discussion

Analysis of the Application of Income Tax Tax Planning on Tax Saving (Company Efficiency)

Implementation of tax planning at PT. Telekomunikasi Indonesia, Tbk (Persero), the tax planner must perform analysis and evaluation to see the extent to which the results of implementing a tax planning on the tax burden, the difference in gross profit and non-tax expenses for various planning alternatives. The steps taken in compiling a tax planning policy are:

1. Analyzing Financial Statements. The first stage of the tax planning process is to analyze the components of the financial statements to see what affects the amount of tax.
2. Estimating the amount of tax owed. We estimate the amount of tax payable then understands the applicable laws to take advantage of the exceptions allowed in the law to maximize exempted income to minimize the amount of tax payable.
3. Carry out tax planning. We are carrying out tax planning by taking advantage of loopholes in applicable laws and regulations.

They are evaluating the implementation of tax planning. Evaluating the results obtained in conducting tax planning by seeing: if the plan is not implemented and works well if it is implemented but fails. The analysis and evaluation carried out are seen from the application of tax planning at Telekomunikasi Indonesia (Persero), which consists of:

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1. Increase Depreciation Costs
   According to article 11 of law no. 28 of 2008 is payable income tax, depreciation of expenses for the purchase, establishment, addition, repair, or change of tangible assets, except for land, which is owned and used to obtain, collect, and maintain an income that has a predetermined useful life, namely based on the straight-line method. Or the declining balance method. The choice of this method affects the cash flow conditions that come from depreciation. Depreciation is a non-cash expense that will distinguish between fiscal profit and commercial profit. Based on the research results' description, it is known that in terms of the depreciation method, PT. Telekomunikasi Indonesia (Persero) with a subsidiary PT. Telkom Plaza Parepare uses the declining balance method (declining balance) for company equipment for marketing and intercommunication.
2. Provision of Health Benefits
   Based on the research results' description, it is known that by using tax planning, PT. Telekomunikasi Indonesia (Persero) with a subsidiary PT. Telkom Plaza Medan City can arrange for the provision of health benefits according to the agreement between the company and employees in the form of cash converted into a form of value for money. The company can save taxes; in other words, the tax savings obtained also affect increasing net profit.

4 Conclusion

The implementation of tax planning PPh 25 at PT. Telkom Plaza Kota Medan increases the efficiency of the company through tax savings. Even the application of tax planning can minimize the tax burden that must be paid. The application of tax planning aims to manage tax obligations completely, correctly, and on time. Meanwhile, the benefits obtained from the application of tax planning are minimizing the tax burden as an element of costs to save cash outflows, estimating cash needs to pay tax payable, and determining the correct payment time so that companies can prepare cash budgets accurately. PT. Telkom Plaza Medan City should implement tax planning in every aspect of the financing, which is related to maximizing fiscal costs. It will gain benefits in reducing tax payable and increasing net income. For further research, it is advisable to conduct tax planning research on companies that carry out leasing agreement activities (option rights) to fund fixed assets. In this area, tax planning research can be explored more complex.

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