

Analysis of Income Tax Equalization Art 21 and Salary Costs on The Financial Statements of The Company as Fulfillment of Tax Obligations CV Kalibata Motor 2017-2021

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Analysis of Income Tax Equalization Art 21 and Salary Costs on The Financial Statements of The Company as Fulfillment of Tax Obligations CV Kalibata Motor 2017-2021

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Abstract: The tax collection system that applies in Indonesia is Self-Assessment which is used to show the process of collecting or fulfilling tax obligations. Equalization is done to facilitate the tax authorities in knowing the level of compliance of tax payers. The purpose of this research is to find out the process of equalizing PPh Article 21 and salary costs and to find the causal factors if there is a difference between salary costs and SPT Masa PPh Article 21 in the 2017-2021 tax year.

This research was conducted because of the receipt of SP2DK for the 2017 tax year which explains the difference in salary costs between the Annual Corporate Income Tax Return and Article 21 Annual Income Tax Return. Lack of thoroughness and company oversight can lead to discrepancies in reporting. The that difference becomes the object of this research, namely the salary cost on the Article 21 Income Tax Return and the 2017-2021 financial report. The research method used is comparative descriptive with a qualitative analysis approach.

The results of this study are to achieve a balance point between salary costs and Article 21 Income Tax, the difference factor is due to the fact that there is a Article 21 Income Tax Return that has not been reported in the October 2017 tax period amounted to Rp142.988.706,00. Then the error in recording the BPJS Employment Guarantee to permanent employees of CV Kalibata Motor, the cost of salaries and allowances in the income statement is Rp1.082.528.556,00 and the gross income of permanent employees on the SPT Period of PPh Article 21 is Rp1.060.837.206,00. That difference needs to be equalized in the amount of Rp21.691.350,00 for 2021.

Keywords: Art 21 Income Tax Equalization, salary costs, income statement, SP2DK

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Introduction

In Indonesia, in addition to the oil and gas sector and non-oil and gas exports, taxes are the most important revenue that has an influence on the government in Indonesia (Hartono, 2020). In accordance with its function, taxes are one of the sources of state revenue which are mostly used to finance government expenditures and implementation of development (Irham, 2018). Taxes are imposed or intended for people who already have income and are registered as Taxpayers who already have a Taxpayer Identification Number (NPWP). But in reality, there are still many people who do not understand the current tax system, especially in Indonesia (Mardiasmo, 2018). Given the importance of the role of taxes, the government always evaluates and updates policies in the field of taxation, as was done in the tax reform in 1983. One example is the implementation of the self-assessment system in 1984. The self-assessment system is a tax collection system that authorizes taxpayers to calculate, deposit and self-report the tax payable (Nopen, 2014). The main key of the self-assessment system is the compliance of the taxpayers themselves, so the tax authorities need to carry out a better monitoring system (Yonathan, 2018). The definition of compliance is simply related to the extent to which the taxpayer fulfills his tax obligations in accordance with the applicable provisions. While a

more comprehensive understanding of compliance is how the attitude of taxpayers who have a sense of responsibility as citizens is not only afraid of sanctions from the applicable tax laws (Ahmad, 2020).

By using the self-assessment method, it is possible for errors or discrepancies to occur in Tax Return reporting. On the difference in reporting, the Directorate General of Taxes will act decisively, namely by sending a Letter of Request for Data and/or Information Explanation (SP2DK), the letter aims to make the Taxpayer explain and provide clarification on the differences found by the Directorate General of Taxes (Anisya, 2019). In accordance with the self-assessment system, taxpayers in fulfilling their tax obligations are audited by conducting tax audits. The tax audit used by the tax authorities is by using a tax equalization technique. Equalization is called checking the balance point of one type of tax object with other types of tax objects that are interconnected, but have different principles. In fact, there are still many taxpayers who forget to equate their tax return (SPT) with financial statements. The tax return serves as a report on the implementation of the taxpayer's tax obligations to the tax office. The balance between financial statements and tax returns is very necessary because if the tax authorities examine the two and there are differences, it will burden the taxpayer. Therefore, financial statements alone are not enough. For Fiskus, better tax administration is more important than financial reports (Sukasih, 2017). This is what makes equalization important for taxpayers before reporting their tax obligations.

Based on this explanation, equalization can be done as an implementation of tax planning. With equalization, companies can clearly identify taxable transactions and ensure that all tax obligations are met. Lack of supervision from the company can result in discrepancies in reporting data, one of which is the difference in reporting Article 21 Income Tax Return with the company's annual Tax Return, resulting in an imbalance between the two types of taxes, namely between PPh Article 21 and employee salary costs (Amelia, 2021). This happened to one company, namely CV Kalibata Motor, CV Kalibata Motor obtained SP2DK from the Ende Tax Service Office which is where the taxpayer is registered. SP2DK explained, in the salary costs according to the Corporate Income Tax Return and gross income in the Article 21 Annual Income Tax Returns reported by CV Kalibata Motor, there are differences.

Run-on (ETS)

Method

The type of research used is a comparative descriptive study with a qualitative analysis approach. Comparative descriptive research with qualitative analysis was used in this study, because the analysis was carried out to compare variables if differences in salary costs were found in the company's commercial financial statements with the reported tax returns. The research location is on Jl. Kelimutu RT/RW 09/03 Kelimutu, Central Ende, East Nusa Tenggara, which is held for 6 months, from February to July 2022.

Judging from the source, the data used in this study is primary data by conducting interviews through informants and secondary data by collecting data obtained directly from the company. Data collection techniques used are interviews and documentation. The validity of the data in this study was tested using the credibility test of the data obtained through interviews. The data analysis technique in this study is to use 4 (four) data acquisition procedures as follows:

- a. Data collection is in the form of interviews and documentation, which is collected using a data collection strategy, company data in the form of company-related information, Tax return on Income Tax Article 21, Annual Corporate Income Tax Return, as well as company financial statement and accounting policies used by the company in preparing financial statements.
- b. Data reduction by arranging according to data categories and data interpretation. Categorization of data in this study is to classify the object of Article 21 Income Tax in the company's financial statements. Then the interpretation of the data is adjusted to the theory and taxation standards that have been set, especially regarding Income Tax Article 21 according to Law No. 36 of 2008 and PER-16/PJ/2016.
- c. The presentation of the data is carried out in the form of presentation and narration in accordance with the research results found and have been interpreted with applicable theories and standards. The presentation of data is done by comparing the objects of Article 21 income tax that have been classified in the financial statements with the objects of Article 21 income tax according to the tax return. Then look for the causal factors if there are differences after equalization.

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- d. Drawing conclusions, namely by combining notes, information and documents obtained. Then provide solutions regarding the process of calculating and reporting tax return of Income Tax Article 21, so that there are no errors or delays in reporting.

Result and Discussion

1. Process and Results of Equalization of Income Tax Objects Article 21

The receipt of SP2DK by CV Kalibata Motor on January 19, 2022 for the 2017 fiscal year asked for an explanation of CV Kalibata Motor's tax obligations which indicated an error. The error was the finding of a difference between the cost of salaries according to the Annual Corporate Income Tax Return and gross income in the Article 21 Annual Income Tax Return. To anticipate this error, CV Kalibata Motor equates the difference in salary costs reported in the tax return.

Table 1. Equalization of Income Tax Article 21 About Difference of SP2DK 2017

Information	Nominal (Rp)	Nominal (Rp)
Salary Costs of Annual Income Tax Return of Corporate Income Tax		1.534.981.234
Gross Income on Annual Income Tax Return Art 21		1.440.409.528
Gross Income of Permanent Employees for the Period of Jan-Sep, Nov, Dec in Art 21 of Income Tax Returns	1.393.272.528	
Gross Income of Non-Employees for the Period of Jan-Sep, Nov, Dec in Art 21 of Income Tax Returns	47.137.000	
Total of Income Tax Return Art 21 (which has been reported)		1.440.409.528
Salary Costs of Annual Income Tax Return of Corporate Income Tax		1.534.981.234
Equalization Difference		(94.571.706)
Equalization Analysis:		
Gross Income of Permanent Employees Period 10/2017 (unreported)	141.708.706	
Gross Income of Non-Employees Period 10/2017 (unreported)	1.280.000	
Total Income Tax Return Art 21 (10/2017)		142.988.706
Total Non-Employee Gross Income 2017		48.417.000
Total Difference		94.571.706

Source: Tax Return CV Kalibata Motor of 2017

Based on Table 1, the gross income of the Article 21 Annual Income Tax Return is Rp1.440.409.528,00 excluding the October period for the 2017 fiscal year of Rp142.988.706,00 and when the company reports the Article 21 Annual Income Tax Return, it is still included in the gross income of non-employees which is Rp48.417.000,00. CV Kalibata Motor has paid Article 21 Income Tax for the 2017 Financial Year from January to December. However, the company only reports Income Tax Article 21 for the January to September period, the November period and the December 2017 tax period, but the company has not reported it for the October 2017 period. So that KPP Ende found a difference of Rp94.571.706,00 for the gross income of permanent employees submitted through SP2DK.

Table 2. Income Tax Return Article 21 of 2017 Unreported

Period	The amount in the	Difference	Amount
	Periodic Tax Return Article 21 of 2017 Unreported (Rp)		
January	127.070.173	-	-
February	115.448.258	-	-
March	102.615.662	-	-
April	106.739.506	-	-
May	109.353.043	-	-
June	116.550.152	-	-
July	149.221.244	-	-
August	146.107.145	-	-
September	137.764.023	-	-
October	142.988.706	142.988.706	142.988.706
November	172.334.830	-	-
December	157.205.492	-	-
TOTAL	1.583.398.234	142.988.706	142.988.706

Source: Income Tax Return Article 21 of 2017

From Table 2 above, the total object of Article 21 Income Tax that must be recognized by CV Kalibata Motor is Rp1.583.398.234,00 which consists of the gross income of permanent employees of Rp1.534.981.234,00 and non-employee gross income of Rp48.417.000,00. The result of the equalization is income received by non-employees in 2017 which is recorded in the company's financial statements using a commission fee account for revenue recipients for merchandise sellers and a promotional expense account for unsustainable income recipients. In 2017 there are Income Tax Return Article 21 that have not been reported, namely for the period October 2017. It is necessary to correct the Tax Return and also the company pays administrative fines due to late reporting as the fulfillment of tax obligations as tax payers.

Regarding the equalization results that have been carried out for 2018 to 2020, there is no difference between the tax objects related to Article 21 PPh in the company's commercial financial statements and the reported Article 21 of Income Tax Return. The total object of Income Tax Article 21 based on the financial statements and reported Tax Return for 2018 is Rp1.697.923.209,00 for 2019 of Rp1.431.596.819,00 and for the year 2020 it is Rp1.098.545.036,00.

Table 3. Article 21 Income Tax Object of 2021

Period	Object of Art 21 Income Tax in the Income Statement (Rp)	Object of Art 21 Income Tax on Periodic Tax Return (Rp)	Art 21 Income Tax (Rp)
January	111.458.574	109.416.474	667.825
February	92.386.071	90.343.971	111.992
March	85.638.678	84.327.828	66.379
April	95.890.083	94.091.733	348.994
May	93.929.121	92.618.271	273.895
June	96.748.630	94.462.779	323.063
July	89.639.692	87.841.342	164.708
August	84.514.977	82.716.627	114.313
September	103.921.475	102.123.125	433.400
October	96.484.796	94.797.596	178.467

November	88.419.342	86.509.842	68.700
December	75.608.300	73.698.800	-92.191
TOTAL	1.114.639.738	1.092.948.388	2.659.545

Source: Income Statement and Income Tax Return Article 21 of 2021

Based on the comparison of the data in Table 3, it can be seen that there are differences in the objects of Article 21 income tax in the company's income statement with the reported Article 21 income tax return. So, it is necessary to equalize the object of PPh Article 21 of 2021 to find out the factors that cause these differences.

Table 4. Equalization of Income Tax Object Article 21 of 2021

Information	Nominal (Rp)	Nominal (Rp)
Components of Salary Costs on the Income Statement:		
Salary	697.000.625	
Incentive	218.326.187	
Bonus/THR	30.394.667	
Overtime	10.429	
Guarantee	23.577.649	
Health Insurance	11.244.000	
Transport Money	101.975.000	
Objects of Art 21 Income Tax on Salaries in The Income Statement	1.082.528.556	
Commission Fee in The Income Statement	11.528.182	
Promotion Fee in The Income Statement	20.583.000	
Total Objects of Art 21 Income Tax in The Income Statement		1.114.639.738
Total Objects of Art 21 Income Tax in The Periodic Tax Return		1.092.948.388
Equalization Difference		21.691.350
Equalization Analysis:		
Objects of Art 21 Income Tax on BPJS Employment Fee (JHT 3,7%)	(14.080.351)	
Objects of Art 21 Income Tax on BPJS Employment Fee (JP 2%)	(7.611.000)	
Total Difference		(21.691.350)

Source: Income Statement and Tax Return of 2021

The results of the equalization in Table 4 regarding the objects of Article 21 income tax that have been reported, the total object of Article 21 income tax that must be recognized by CV Kalibata Motor is Rp1.092.948.388,00. This value includes the gross income of permanent employees and non-employees for the period January to December for the 2021 tax year. From the results of the equalization, there are errors in the calculation of the cost of salaries and benefits related to BPJS Employment, namely Old Age Security and Pension Security. The nominal account for the cost of salaries and allowances in the company's income statement is actually Rp1.060.837.206,00. So, from the discovery of these differences, it is necessary to recalculate the salary and allowance costs accounts on the income statement and make corrections to the Corporate Income Tax Return regarding the reported salary costs.

2. Factors Causing Differences in the Equity of Income Tax Objects Article 21
 - a. There is a tax return that has not been reported, namely Article 21 Income Tax Return for the October 2017 period. Companies must pay attention to the accuracy of their tax obligations, especially when calculating, paying and reporting, so that companies can report their tax returns on time and do not cause error.
 - b. Error Calculation of BPJS Guarantee given to permanent employees of CV Kalibata Motor. The error is for BPJS Employment guarantees on Old Age Security and Pension Security which should be charged to employees but in their calculations, the company records the Old Age Security and Pension Security in the salary and allowance expense account on the company's commercial income statement.

Conclusion

Based on the description of the results and discussion in this study, the following conclusions can be drawn:

1. The results of the equalization of Article 21 Income Tax with 2017 salary costs, CV Kalibata Motor received a SP2DK which explained that there was a difference in salary costs between the Annual Corporate Income Tax Return and Article 21 Annual Income Tax Return of Rp94.571.706,00. Then the equalization results from 2018 to 2020 did not find any difference. And the 2021 equalization found a difference caused by an error in the calculation of the BPJS guarantee, so that there was a difference between the cost of salaries and allowances on the income statement and the gross income of permanent employees in the 2021 Income Tax Return Period Article 21 in the amount of Rp21.691.350,00.
2. The factor causing the difference in the 2017 SP2DK, namely Article 21 Income Tax Return of the October has not been reported. Then in 2021 the factor causing the difference is Old Age Security and Pension Security which should be charged to employees, but in its calculations the company records the guarantee into the salary and benefits expense account in the income statements. So, the company needs to recalculate the salary and benefits expense account for 2021. And CV Kalibata Motor has carried out its tax obligations, especially regarding Income Tax Article 21 in accordance with Income Tax Regulations in PER-16/PJ/2016.

The results of this study can be used as consideration before paying and reporting taxes. Many taxpayers do not equalization before reporting the Tax Return, so there are many errors and discrepancies in the tax object in the financial statements with the reported Tax Return. By making equalization, it is clear that the transactions in the financial statements that are the object of tax, especially Income Tax Article 21 and to ensure that all tax obligations have been fulfilled.

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