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# IMPLEMENTATION OF TAX PLANNING OF INCOME TAX ARTICLE 21 AS A EFFICIENCY OF AGENCY PPH EXPENSES AT PT UTAMA KARYA MANUNGGAL IN BADUNG REGENCY

*by Ni Made Dwi Lestarini*

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# IMPLEMENTATION OF TAX PLANNING OF INCOME TAX ARTICLE 21 AS AN EFFICIENCY OF AGENCY PPH EXPENSES AT PT UTAMA KARYA MANUNGGAL IN BADUNG REGENCY

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**Abstract:** Taxes are one of the sources of state revenue, the collection of which can be done by force, either against individual taxpayers or in the form of a business entity. Companies can make tax savings by doing *Tax Planning* without having to violate the law as an effort to fulfill tax obligations but the taxes paid are more efficient.

The purpose of this study is to determine the implementation of *Tax Planning* on Article 21 Income Tax using the *Gross Up Method* in order to produce a more efficient Corporate Income Tax Expense at PT Utama Karya Manunggal in 2021. This study uses a quantitative method with a qualitative approach. There are two variables in this study, namely *Tax Planning* as an Independent Variable and Corporate Income Tax as a Dependent Variable.

The result of this research is that by doing *Tax Planning* on Income Tax Article 21 using the *Gross Up Method*, it can streamline the burden of Corporate Income Tax. The company when applying the *Net Method* (a method that had previously been applied to the company) resulted in a Corporate Income Tax burden of Rp. 343,820,796 while applying the *Gross Up Method* resulted in a Corporate Income Tax expense of Rp. 318,467,770, there was a savings in the burden of Corporate Income Tax of Rp. 25,353,026 when applying the *Gross Up Method* as a deduction for Article 21 Income Tax.

**Keywords:** *Tax Planning*, Article 21 Income Tax, Efficient Corporate Income Tax

**Article Information :** Submission to Repository on September 2022

## Introduction

Tax is one of the sources of state revenue, the collection of which can be done by force, whether it is done to individual taxpayers and also in the form of a business entity. Based on Law no. 16 of 2000 Article 1 paragraph (1) states that taxpayers are individuals or entities determined to carry out tax obligations including tax collectors or withholding certain taxes. The amount of Corporate Income Tax payable can be an obstacle for the company to obtain maximum profit. However, there are ways that companies can do as an effort to save Corporate Income Tax, namely by implementing *Tax Planning*. According to Pohan in the Tax Management book (2014: 107), there are 3 (three) methods in *Tax Planning* that can be used to cut Income Tax Article 21, namely: *Net Method* is Article 21 Income Tax borne by company, *Gross Method* is a method withholding Income Tax Article 21 which is fully borne by employees and the *Gross Up Method*, namely the company provides an allowance of Income Tax Article 21.

Based on the Commercial Profit and Loss Report in 2021 the income generated by the company has increased quite high so that it also results in the burden of Corporate Income Tax paid by the company also experiencing a sharp increase from the previous year. Based on this, the company wants to re-do *Tax Planning* to streamline the burden of corporate income tax to be paid for the following years.

1 Previously, the company had carried out *Tax Planning* by applying the *Net Method* as a deduction Income Tax Article 21 ie PPh Article 21 is fully charged to the company. According to Law no. 36 of 2008 Article 9 paragraph (1) letter h, Income Tax is not allowed as a deduction from gross income, the make the amount of the Company 's Taxable Income (PKP) high. Based on this, this study applies the *Gross Up Method* as withholding PPh Article 21 by providing tax allowances in the amount of PPh Article 21. Through the application of this method, it can provide an overview of the method of withholding PPh Article 21 for companies, so that it can be applied for tax years. next.

## Method

This research use research type quantitative with a qualitative approach. Quantitative research in this research is by calculating the Income Tax Article 21 and Corporate Income Tax in PT Utama Karya Manunggal. The qualitative approach in this research is to describe or describe the results of quantitative research. Sources of data in this study using primary data, namely data obtained directly by conducting interviews with companies and secondary data, namely research data obtained indirectly or through intermediary media, namely through documentation.

Techniques and collection instruments in this research are interview and documentation techniques. The validity of the data was carried out to test the data obtained from the data source. This study uses Triangulation as a data check, namely Source Triangulation, Technique Triangulation and Time Triangulation. The data analysis technique used in this research is descriptive quantitative. The following are the stages carried out in quantitative descriptive research, namely:

1. Collecting company data in the form of an overview of the company, recap of employee salaries and financial reporting in the form of Profit and Loss for the 2021 fiscal year
2. Making fiscal corrections to the company's 2021 Profit and Loss Statement
3. Calculation of Article 21 Income Tax Withholding using the *Gross Up Method* namely the method of withholding Income Tax Article 21 by providing a tax allowance of Income Tax Article 21 that is owed.
4. Perform calculations on Corporate Income Tax using the *Gross Up Method*.
5. Describe the method of withholding Income Tax Article 21 which is used in this research and which is being applied by the company to produce a more efficient Corporate Income Tax burden.

## Results and Discussion

### A. Description of Research Results

Based on the Commercial Profit and Loss Report of PT Utama Karya Manunggal, there are several accounts that must be corrected for positive and negative fiscal. This is because there is a difference in the recognition of reports according to accounting and reports according to tax. The accounts for which fiscal corrections were made include:

1. Income Tax Fee, referring to Law no. 36 of 2008 Article 9 paragraph (1) letter h, Income Tax is not allowed as a deduction from gross income because it is a *non-deductible expansion*, therefore Income Tax Cost 21 must be corrected in its entirety positively.
2. Entertainment Fees, Circular Letter of the Director General of Taxes Number SE-27/PJ.22/1986 Article 1 Number 1 regarding the Affirmation of the Treatment of Representation, Entertainment, Guest Entertainment and the like. Entertainment expenses can be deducted from gross income if a *nominative list is created*. At PT Utama Karya Manunggal, it could not prove the cost of the nominative list of entertainment costs, so it had to be fully corrected with positive fiscal.
3. Marketing Costs, Regulation of the Minister of Finance Number 02/PMK. 03/2010 Article 2 Numbers a and b regarding Promotional Costs which can be deducted from Gross Income. Marketing expenses or costs that can be deducted from gross income if a *nominative list is made*. At PT Utama Karya

Manunggal there is no nominative list on marketing costs so it must be fully corrected for positive fiscal.

4. Repair and Maintenance Costs Circular of the Director General of Taxes Number SE-27/PJ.22/1986 numbers 1, 2 and 3 concerning the Affirmation of the Treatment of Representation, Entertainment, Guest Entertainment and the like. Repair and maintenance costs can be deducted from gross income if a nominative list is made. However, at PT Utama Karya Manunggal there is no nominative list for repair and maintenance costs, so a full positive fiscal correction must be made.
5. Current Account Tax, referring to Law No. 36 of 2008 concerning Income Tax Article 9 paragraph (1) letter h To determine the amount of Taxable Income for domestic Taxpayers and permanent establishments, Income Tax cannot be deducted because it is non-deductible, therefore the current account tax must be corrected in its entirety.
6. Current Account Revenue, in Law no. 36 of 2008 Article 4 paragraph (2) letter a that income in the form of interest on deposits and other savings is income that can be subject to final tax, therefore, current account service income must be corrected entirely in negative fiscal terms.

## B. Discussion and Findings

1. Implementation of Tax Planning on Article 21 Income Tax using the Gross Up Method for Corporate Income Tax Expense at PT Utama Karya Manunggal in 2021.
  - a. Calculation of Income Tax Article 21

**Table 2**  
**PT Utama Karya Manunggal**  
**Recapitulation of Calculation of Income Tax Article 21**  
**year 2021**

Information	Amount	
	Net Method	Gross Up Method
yearly salary	3,470,182,700	3,470,182,700
Tax Allowance	-	147.355,021
Work Accident Insurance Premium (JKK)	4,781,408	1,920,960
Death Insurance Premium (JKM)	3.825.126	2,401,200
National Health Insurance (JKN)	63,752.108	32,016,000
Bonus	72.200.000	77.100.000
Annual Gross Income	3,614,741,343	3,730,975.881
Position allowance	153.123.171	154,992,338
Pension fee	16,371,827	16,371,827
JHT Contribution	31,876,054	31,876,054
Annual Net Income	3,413,370,291	3,527,735,662
PTKP	2,052,000,000	2,052,000,000
pkp	1,509,313,091	1,614,144,195
PPh 21 a year	135,141,485	147.355,021

Source: Appendix 4 and Appendix 6

Withholding Income Tax Article 21 using the Net Method results in the cost of Article 21 Income Tax, which is Rp. 135,141,485. Meanwhile for the Gross Up Method As a way, PPh 21 is given in the form of a tax allowance in the amount of Article 21 Income Tax, which is Rp. 147.355,021.

b. Corporate Income Tax Calculation

PT Utama Karya Manunggal in 2021 the company generates a gross turnover of Rp. 11,012,397,685. Based on Law no. 36 of 2008 Article 31 E Paragraph (1) Companies that have a gross turnover of more than Rp. 4.8 billion to 50 billion are provided with a 50% reduction facility.

The following is the calculation of the Corporate Income Tax expense using the Gross Up Method.

$$\text{PKP Facility} = \frac{\text{Rp.4.800.000.000,00}}{\text{Peredaran Bruto}} \times \text{PKP}$$

$$\text{PKP Facility} = \frac{\text{Rp.4.800.000.000,00}}{11.012.397.685} \times 1,850,975,272$$

$$\text{PKP Facility} = 806,788,999$$

$$\text{PKP Without Facilities} = \text{PKP} - \text{PKP Facilities}$$

$$\text{PKP Without Facilities} = 1,850,975,272 - 806,788,999$$

$$\text{PKP Without Facilities} = 1,044,186,273$$

$$\text{Corporate Income Tax} = (50\% \times 22\% \times \text{PKP Facilities}) + (22\% \times \text{PKP Without Facilities})$$

$$\text{Corporate Income Tax} = 88,746,790 + 229,720,980$$

$$\text{Corporate Income Tax} = 318,467,770$$

2. Corporate Income Tax Efficiency through Tax Planning on Income Tax Article 21 using the Gross Up Method at PT Utama Karya Manunggal in 2021.

Table 3  
PT Utama Karya Manunggal  
I Profit (Loss) Report Projection  
year 2021

Information	Fiscal Correction	
	Net Method	Gross Up Method
<b>I INCOME</b>		
1. Fishbone	3,288,134,207	3,288,134,207
2. Backbone	2,846,790,365	2,846,790,365
3. Lasminute Solution	3,153,099,421	3,153,099,421
4. Home Wiring Installation	1,724,373,692	1,724,373,692
<b>TOTAL INCOME</b>	<b>11,012,397,685</b>	<b>11,012,397,685</b>
<b>PROJECT OPERATION COST</b>	<b>5,030,452,487</b>	<b>5,030,452,487</b>
<b>II BUSINESS GROSS PROFIT</b>	<b>5,981,945,198</b>	<b>5,981,945,198</b>
<b>III OPERATING EXPENSES</b>		
1. Employee Salary Cost	3,470,182,700	3,470,182,700
2. Tax Allowance	-	147,355,021
3. BPJS fees	72,358,643	72,358,643
4. Employee Bonus	72,200,000	72,200,000
5. Office Fee	83,780,345	83,780,345
6. Office Supplies Cost	40,561,322	40,561,322

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7. Internet and Telephone Fees	42,637,500	42,637,500
8. Electricity and Water Cost	40,566.041	40,566.041
9. Business Travel Expenses	49,269,407	49,269,407
10. Income Tax Fee Article 21	-	-
11. Office Rental Fees	40,000,000	40,000,000
12. Office Car Installment Fee	27,586,000	27,586,000
13. Entertainment Fee	-	-
14. Other Expenses	43,747,423	43,747,423
15. Marketing Fee	-	Missing ", " ETS
16. Repair and Maintenance Cost	-	-
<b>TOTAL BUSINESS EXPENSES</b>	<b>3,982,889,380</b>	<b>4,130,244,401</b>
<b>IV OTHER INCOME &amp; COSTS</b>		
1. Current Account Service Income	-	-
2. Current Account Tax	-	-
3. Bank Administration Fee	725.525	725.525
<b>OTHER INCOME &amp; COSTS</b>	<b>725.525</b>	<b>725.525</b>
<b>NET PROFIT BEFORE TAX</b>	<b>1,998,330,293</b>	Missing ", " ETS <b>1,850,975,272</b>
Corporate Income Tax	343,820,796	318,467,770
<b>NET PROFIT AFTER TAX</b>	<b>1,654,509,497</b>	Missing ", " ETS <b>1,532,507,502</b>

Source: Appendix 3 Projected Fiscal Income Statement

Based on the table above, the withholding of Article 21 Income Tax using the Gross Up Method results in a lower corporate income tax burden than on Net Methods. Gross Up Method generates corporate income tax expense of Rp. 318,467,770 while the Net Method generates a corporate income tax burden of Rp. 343,820,796.

Table 4  
PT Utama Karya Manunggal  
Take Home Pay  
year 2021

Information	Amount	
	Net Method	Gross Up Method
Employee Base Salary	3,470,182,700	3,470,182,700
Tax Allowance	-	147.355,021
Work Accident Insurance Premium (JKK)	1,920,960	1,920,960
Death Insurance Premium (JKM)	2,401,200	2,401,200
National Health Insurance (JKN)	32,016,000	32,016,000
Bonus	77.100.000	77.100.000
<b>Gross income</b>	<b>3,583,620,860</b>	<b>3,583,620,860</b>
<b>minus</b>		
Income Tax Article 21	-	(147.355.021)
JP/JHT	(33,156,000)	(33,156,000)
<b>Take Home Pay</b>	<b>3,550,464,860</b>	Missing ", " ETS <b>3,550,464,860</b>

Source: Appendix 4 and Appendix 6

take home pay obtained by employees using the Net Method and Gross Up Method resulted in the same take home pay, which amounted to Rp. 3,550,464,860, meaning that the salary received by

the employee is intact and not reduced from the method that has been applied by the company, namely the Net Method.

**Table 5**  
**PT Utama Karya Manunggal**  
**Tax Saving Recapitulation Net Method and Gross Up Method**  
**year 2021**

Information	Method		Difference	Tax Saving
	Net	Gross Up		
Take Home Pay	3,550,464,860	3,550,464,860		
Income Tax Article 21	135,141,485	147,355,021	(12,213,536)	
Corporate Income Tax	343,820,796	318,467,770	25,353,026	25,353,026

Source: Appendix 4, 6, 7 and 8

Based on the table above, it is found that by implementing *Gross Up Method* as a deduction of Income Tax Article 21 at PT Utama Karya Manunggal can streamline the Corporate Income Tax Expenses of Rp. 25,353,026. The *Gross Up Method* applied not only provides benefits for the company but can also provide benefits for employees, namely: *Take Home Pay* (salary that is taken home) by employees remains intact in the amount of salary that has been received by the employee at the time of applying the withholding of Article 21 Income Tax using the *Net Method*.

### Conclusion

Tax Planning on Income Tax Article 21 using the *Gross Up Method* can streamline the burden of Corporate Income Tax at PT Utama Karya Manunggal. The withholding of Article 21 income tax using the *Gross Up Method* resulted in Article 21 income tax costs of Rp. 147,355.021, although the amount generated was greater than the *Net Method*, which was Rp. 135,141,485 but this amount can be a deduction from gross income, causing the resulting PKP to be small. The PKP generated by the company when applying the *Gross Up Method* is Rp. 1,850,975,272 from the PKP, resulting in a Corporate Income Tax burden of Rp. 318,467,770. Meanwhile, the *Net Method* which was previously applied to the company resulted in a PKP of Rp. 1,998,330,293 from the PKP, which resulted in a Corporate Income Tax expense of Rp. 343,820,796. There is a savings in the burden of Corporate Income Tax of Rp. 25,353,026 when applying the *Gross Up Method* as a deduction for Article 21 Income Tax.

### Acknowledgment

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PAGE 1

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