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ANALYSIS OF THE CALCULATION AND REPORTING OF CORPORATE INCOME TAX 25 AT PT. NUSA CIPTA SOLUSI TAX PERIOD 2020

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Abstract

This article was made to determine the analysis of the calculation of PPH Agency 25 conducted by PT. Nusa Cipta Solusi by Law no. 36 of 2008. Using primary data, researchers take the data through the accounting department in the form of company financial statements including balance sheets, commercial income statements, fiscal income statements, and The 2020 Tax Year Annual Tax Return. Data collection techniques by collecting documents related to the research being carried out in 2020. The analytical method used is descriptive quantitative method. Based on the research conducted by the author, the conclusion is that PT. Nusa Cipta Solusi has done well and correctly in calculating and reporting Corporate Income Tax 25, is by Law no. 36 of 2008, and has followed the Regulation of the Director General of Taxation on rate changes for the 2020 tax period.

Keywords: Calculation, Reporting, Corporate Income Tax

INTRODUCTION

Income citizens are obliged to pay and report their taxes every year because it is one of the obligations of a good citizen. One of the sources of Indonesian state income is taxation that citizens have paid to the state and the results are used for development and state financing. Taxes collect on individuals, companies operating in Indonesia, and companies whose income is sourced from Indonesia. Taxes on income levied by the state will be used for the country's development.

Taxes that will be calculated into state revenue sources are Value Added Tax (VAT), import duties, income tax (PPH), customs, land and building tax (PBB) and other taxes will be used by the state for overall development . Income tax is applied to all taxpayers, both personal and corporate taxpayers who reside in Indonesia and obtain income from Indonesia with proof of ownership in the form of a Taxpayer Identification Number (NPWP).

One of the instruments of income tax that is the most significant contribution to the country is Income Tax 25. This tax is paid in increments or installments to reduce the company's tax burden that has been incurred for taxes. To find out how much Income Tax 25% the company will pay, the company must calculate according to the fiscal. However, few companies commit fraud or fraud in tax calculations. Therefore, such things must be considered so that they are by applicable tax regulations or tax laws and regulations.

As a good taxpayer, you must carry out accounting records and calculations based on applicable standards and regulations by writing and calculating what happens in the company so that it can reduce storage of irregularities in the company. Tax accounting and reducing tax penalties that are likely to occur if the company errant in carrying out fiscal reconciliation calculations.

The calculation of income tax PPh 25 is based on financial statements, one of which is the profit and loss report in which the company earns the income. Financial accounting with tax accounting has many similarities in basic concepts, principles undertaken, applicable methods to provisions. There are several things where the science of financial accounting and tax accounting have differences, so the income statement produced has differences. This difference is due to tax accounting using the expense approach while financial accounting using the liability approach method.

Starting in 2020, the Director General of Taxes issued a new regulation regarding changes in corporate income tax rates with the Regulation of the Director General (Perdirjen) of Taxes Number PER-08/PJ/2020 concerning the Calculation of Income Tax Installments for the Current Tax Year in Connection with the Adjustment of Corporate Taxpayer Income Tax Rates. This regulation was issued to adjust to the ongoing Covid-19 pandemic, which significantly impacts the company's declining earnings. Technical rules from Government Regulation instead of Law (Perppu) Number 1 of 2020, enforced as of March 31, 2020. The reduction of corporate taxpayer income tax rates is divided into 2 steps. In the first step, the Article 25 income tax rate, initially 25%, was reduced to 22% in 2020 and 2021. Meanwhile, in 2022, a 20% tariff will be imposed.

LITERATURE REVIEW

Tax

According to Rochmat Soemitro in Mardiasmo (2019: 3), taxes are people's contributions to the state treasury based on the law with no direct lead services that can be shown and used to pay public expenses.

Income Tax

Mardiasmo (2018: 47) argues that the object of income tax is an increase in financial ability, which functions for consumption and increasing wealth, by name and without determining its form.

Legal Basis of Income Tax

Regulations on Income Tax regulated through Law Number 7 of 1983 with elaboration in the State Gazette of the Republic of Indonesia of 1983 Number 50. Furthermore, the regulation amended by Law Number 7 of 1983 took effect January 1, 1985, then came the amendment to Law Number 10 of 1994 effective January 1, 1995, followed by changes to Law Number 17 of 2000 which took effect on January 1, 2001, which subsequently changed to Law Number 36 of 2008 effective on January 1, 2009.

Positive and Negative Fiscal Corrections

According to Chairil Anwar Pohan (2018: 371) that there are 2 fiscal corrections, namely:

1. Positive fiscal correction,
2. Namely fiscal corrections that result in cost reductions recognized by the commercial income statement. Several transactions caused by this positive fiscal correction are related to expenses from income subject to Final Income Tax.
3. Several factors can cause a positive fiscal correction, including:
4. Costs delegated for the personal needs of taxpayers
5. Reimbursement or remuneration related to work or services

6. Reserve funds
7. The nominal exceeds the reasonable limit deposited with the party who is privileged to the work carried out
8. Income tax
9. Costs for collecting, obtaining, and maintaining income subject to final income tax
10. Treasures granted
11. Salary paid to the owner
12. Administrative sanctions
13. Commercial depreciation/amortization difference
14. Other positive fiscal adjustments that do not come from the things already mentioned
15. Negative fiscal correction
16. Namely fiscal corrections that are affected through increased costs recognized by the statement of commercial income that increases and those that cause a reduction in income.
17. Several factors can cause a negative fiscal correction, including:
18. There are commercial differences under fiscal deductions
19. Income subject to Final Income Tax and those that are not classified as tax objects but are in business circulation
20. Other negative fiscal depreciation

METHOD

The method used by the author is a descriptive qualitative method so that it aims to observe, evaluate, calculate and analyze the results of fiscal calculations on the income statement to determine conformity to applicable laws and regulations.

The data collection technique is based on two primary sources (2020 financial statement data). And secondary sources (books, journals, articles, and theses). Data analysis in this study was carried out in three stages: 1) Collecting data sources to be used in research and conducting analysis of income tax from PT. Nusa Cipta Solusi tax period 2020. 2) Adjust the calculation process carried out by PT. Nusa Cipta Solusi with Law No. 36 of 2008 and the Regulation of the Director General (Perdirjen) of Taxes Number PER-08 / PJ / 2020. 3) Analyze hasil calculations with the impact on current tariff changes.

RESULTS AND DISCUSSION

1. Analysis of Corporate Income Tax Calculation PT. Nusa Cipta Solutions

Here are the details of fiscal corrections made by PT. Nusa Cipta Solusi during the 2020 tax period:

Table 1. Fiscal Correction Report of PT. Nusa Cipta Solusi Year 2020
 (in rupiah)

	POSITIV E	NEGATIVE	FISCAL
SALES	9.072.327.45		9.072.327.45
	3		3
COGS			
Initial Inventory	-		-
Purchase	8.061.816.48		8.061.816.48

	9	9
Available Items	8.061.816.48	8.061.816.48
For Sale	9	9
Ending Inventory	-	-
TOTAL COGS	8.061.816.48	8.061.816.48
	9	9
GROSS PROFIT	1.010.510.96	1.010.510.96
	4	4

BUSINESS EXPENSES

Salary Cost	439.957.500		439.957.500
Depreciation Cost	23.110.350		23.110.350
Transportation Costs	187.882.839		187.882.839
Cost of Needs Office	29.012.378		29.012.378
Cost Electricity/Water/Phone	8.463.428		8.463.428
Internet Fees	1.280.000		1.280.000
Donation Fee	8.145.250	8.145.250	-
		0	
Miscellaneous Fees	36.031.156	36.031.156	-
		6	
Medical expenses	27.065.994	27.065.994	-
		4	
Cost Entertainment	10.428.085	10.428.085	-
		5	
Document Fee & Licensing	400.000		400.000

	POSITIVE	NEGATIVE	FISCAL
Administration Fee Bank	512.300		512.300
TOTAL COST EFFORT	772.289.280		690.618.795

OTHER INCOME AND EXPENSES

Current Account Services	13.126.874	13.126.874	-
		4	
Current Account Service Tax	(2.625.373)	2.625.373	-

TOTAL REVENUE AND EXPENSES OTHER	10.501.501	-
NET PROFIT BEFORE TAX	248.723.185	319.892.169

The table above is a fiscal correction report published by PT. Nusa Cipta Solusi to adjust commercial net profit with tax net profit during the 2020 tax year. Based on the table above, it can be seen that PT makes positive and negative fiscal corrections. Nusa Cipta Solusi, where a positive fiscal correction causes an increase in PKP while a negative fiscal correction is the opposite resulting in a decrease in PKP for the company.

Table 2 Calculation of Income Tax Article 25 PT. Nusa Cipta Solutions for Tax Period 2020

(in rupiah)

COMMERCIAL PROFIT	248.723.185
TAX CORRECTION	
POSITIVE CORRECTION	
GIRO SERVICE TAX	2.625.373
MISCELLANEOUS FEES	36.031.156
COST DONATION	8.145.250
COST TREATMENT	27.065.994
COST ENTERTAINMENT	10.428.085
	84.295.858
CORRECTION NEGATIVE	
CURRENT ACCOUNT INTEREST	13.126.874
INCOME TAXABLE	319.892.169
PPH 25/29	
$\frac{4.800.000.000}{9.072.327.453}$	$\times 319.892.000 = 169.248.910$
$319.892.000$	$- 169.248.910 = 150.643.083$

11%	X	169.248.91	=	18.617.381
		7		
22%	X	150.643.08	=	33.141.478
		3		
				51.758.859
PPH 15				1.200.003
PPH 23				1.064.118
PPH 25				
WHAT HAS BEEN PAID				16.699.406
PPH 25/29 WHICH IS STILL PAYABLE				32.795.332

Based on the table above, it can be seen that the commercial profit obtained by PT. Nusa Cipta Solusi amounted to Rp248,723,185. Furthermore, PT. Nusa Cipta Solusi made positive and negative fiscal corrections to costs including:

1. Miscellaneous Fees
Other expenses PT. Nusa Cipta Solusi in 2020 corrected positively by Rp36,031,156
2. Donation Fee
Donation fee PT. Nusa Cipta Solusi in 2020 was corrected positively by Rp8,145,250
3. Medical expenses
Medical expenses of PT. Nusa Cipta Solusi in 2020 corrected positively by Rp27,065,994
4. Entertainment Fees
Entertainment Fees PT. Nusa Cipta Solusi in 2020 was corrected positively by Rp10,428,085
5. Current Account Service Tax
Current Account Service Tax PT. Nusa Cipta Solusi in 2020 was corrected positively by Rp2,625,373
6. Current Account Service Interest
Interest Service Current Account PT. Nusa Cipta Solusi in 2020 corrected negatively by Rp13,126,874

These costs will reduce and increase corporate taxable income, resulting in Rp319,892. 169, -. So, PT. Nusa Cipta Solusi gets a facility to reduce the Corporate Taxpayer rate by 50% (five puluh percent) from the actual rate. Starting from the 2020 tax period, the rate reduction is 22%, so the progressive rate received by PT. Nusa Cipta Solusi by 11%.

Based on Table 4.6 Calculation of Income Tax 25 PT. Nusa Cipta Solusi obtained an amount of PPh 25 payable amounting to Rp51,758,859. Before determining the amount of installments, corporate tax credits reduce it during the 2020 tax period, namely PPh 15 of IDR 1,200,003 and PPh 23 of IDR 1,064,118, in addition to reducing the amount of PPh 25 that has been paid in the previous period,

which is IDR 16,699,406. So that the amount of PPh 25/29 still has to be paid is IDR 32,795,332.

CONCLUSION

From the results of the research that has been carried out, several conclusions were obtained, namely the implementation of the tax system implemented by PT. Nusa Cipta Solusi made fiscal corrections that showed that tax calculations and reporting in 2020 were not in line with Law No. 36 Year 2008 on Income Tax. Based on the results of the analysis of the fiscal reconciliation records that the author has carried out, there is a difference in the results of underpayment of Corporate Income Tax amounting to Rp5,828,395 caused by the absence of details and nominative evidence on other costs, the implementation of depositing and reporting tax returns Annual Corporate Income Tax PT. Nusa Cipta Solusi has followed the applicable tax regulations.

For these conclusions, several suggestions can be considered for the company in the future: 1) PT. Nusa Cipta Solusi to always detail the costs contained in profit and loss items so that there is substantial and valid evidence as a form of responsibility for expenses made by the company. 2) PT. Nusa Cipta Solusi to detail every tax activity including tax credits carried out by the company so that the little reported to taxation has strong and valid evidence. 3) The company should have a particular department or section to handle corporate taxation to avoid mistakes.

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