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ANALYSIS OF THE APPLICATION OF TAX AGGRESSIVITY IN EFFORTS OF TAX CHARGE EFFICIENCY (STUDY AT PT. BAGUS SATRIA MANDIRI)

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ABSTRACT

This study aims to analyze the application of tax aggressiveness that should be carried out by PT. Bagus Satria Mandiri as an effort to increase the efficiency of the tax burdenfor 2019, 2020 and 2021. This research is a descriptive type of exploratory study approach, because it aims to describe conditions or phenomena that occur in the field.The type of data used in this study is data sourced from interviews, financial reports, SPT Masa, Annual SPT and documentation. Data analysis techniques used include content analysis or content analysis, which is a method of research with certain stagesto extract the essence of an idea or information and then draw a conclusion. The relationship between tax planning and the efficiency of the tax burden is by explaining the causal relationship by comparing the tax planning before and after it is implemented or the Effective Tax Rate (ETR). If this tax aggressiveness effort is legally carried out, then PT. Bagus Satria Mandiri will be able to streamline the tax burden for 2019 of Rp. 153.967.125,- or 27.05%, in 2020 Rp. 265,878,625, - or 37.14% and in 2021 Rp. 392,944,625,- or 84.03%. If accumulated for 3 years the amount of efficiency before and after tax aggressiveness with a saving value of Rp. 812,790,375,- or the average percentage is 46.38% per year.

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1. INTRODUCTION

Corporate taxes can be of public interest if the tax payments made affect the wider community. This is currently being challenged as it is simply the company's operating expenses. However, this has serious implications for investor positions (Hani and Ridhani 2021). Tax planning carried out to reduce the tax burden paid by management slows down profit growth, affects investor confidence in corporate value, and reduces corporate value. Today, aggressive tax policies are rampant among large corporations around the world. The measures are aimed at minimizing the corporate tax, which is currently a public concern because it fails to meet people's expectations and harms the government.

In order to keep the taxes that companies pay as low as possible, many corporate managers have aggressive policies on financial reports that are processed in ways that affect the results of tax technical financial reporting. I have. Tax reporting and payment is a taxpayer's obligation to comply. Nearly all taxpayers believe that paying taxes reduces their wealth and are trying to find ways to legally minimize their income taxes (Herwanto, Tinangon, and Budiarso 2021).

In accordance with Article 37A(1) of Law No. 28 of 2007 on the 3rd Amendment to Law No. 6 of 1983 on General Provisions and Tax Procedures, this is a special provision that provides an opportunity for taxpayers to be more open and honest. . their obligations in their compliance;

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past taxation. This is also supported by Article 7 Article 8(4) Law 2021 on Harmonization of Tax Regulations. This means that the taxpayer is given the opportunity to amend his SPT to reflect the actual situation.

Because tax laws are always dynamic and changing and taxpayers need to understand and master the applicable tax laws, a better understanding of taxes can help businesses avoid violating tax penalties. It is intended to be For example, fines for non-payment and sanctions for late reporting. This can occur because taxpayers do not understand the rules that apply if they report after the date stipulated by the tax law at the time of reporting. This also shows that taxpayers are not complying with existing regulations (Dahrani et al. 2021). The General Department of Taxation to promote socialization related to tax regulation and administration by tax authorities will be implemented intensively for taxpayers to avoid non-compliant taxpayers.

The author chooses PT. Bagus Satria Mandiri as a research base said that this company is still a new company and has not implemented an aggressive tax system as an effort to streamline tax payments, so this company will focus on the areas of asphalt mixing plant, hot mixing industry. are also corporate taxpayers engaged in 60-80 tons/hour capacity including AC-BC, AC-WC, AC-Base. The raw materials used in the production of asphalt mixtures are liquid asphalt, chippings, lime, sand, fuel oil and additives. point. Bagus Satria Mandiri is engaged in road construction and has very complex tax obligations. You can see this in his DGT online profile for information on tax liability. , PPh Article 23, Income Tax Article 26, Value Added Tax, PPnBM.

Currently PT Bagus Satria Mandiri pays relatively high income tax and the company status is relatively new having been established in 2018 :

Table 1

Forecast Account	Year 2019	Year 2020	Year 2021
Business Distribution	12.750.000.000	18.436.000.000	25.318.000.000
Cost Of Goods Sold	8.518.470.978	10.049.271.782	16.290.435.666
Other Business Expenses	1.946.295.011	3.655.949.241	3.088.530.535
Netto Income From Business	**2.285.234.011**	**4.730.778.977**	**5.939.033.799**
Income From Outside The Business	376.139.272	388.224.726	401.614.572
Expenses From Outside The Business	9.112.400	32.935.058	23.327.810
Net Income From Outside The Business	**367.026.872**	**355.289.668**	**378.286.762**
Commercial Net Income	**2.652.260.883**	**5.086.068.645**	**6.317.320.561**
Income Subject To Final Income Tax	-	-	-
Positive Fiscal Adjustment	164.631.804	182.438.671	180.624.652
Negative Fiscal Adjustment	6.430.271	7.219.725	8.523.071
Net Fiscal Income	**2.810.462.416**	**5.261.287.591**	**6.489.422.142**
Outstanding PPH	**570.358.250**	**1.144.092.875**	**1.468.565.375**
Tax Credit	1.153.300	1.367.300	1.603.300
Self-Paid PPh	-	426.903.713	999.345.419
PPh Is Less (Over) Paid	**569.204.950**	**715.821.863**	**467.616.656**
Installment Of PPh Article 25 For The Next Periode	47.433.746	95.227.131	122.246.840

From Table 1 above, we can see that the high income tax the company has to bear is due to several factors, including the company. They make no effort to select the correct accounting method for inventory valuation and depreciation methods. Inventory valuation continues to be the FIFO method and depreciation is the straight-line method. When Ending Inventory Valuation uses FIFO, the cost of goods is lower because the ending inventory is higher. If the property, plant and equipment depreciation method uses the straight-line method, the depreciation expense is smoothed. Using the declining balance method will result in a lower profit in the first year due to the higher depreciation expense, especially in the first year. 2). No effort is made to convert non-

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gross deductible expenses into gross deductible expenses that: B. Create a list of payee names and withholding taxes. If this does not happen, there will be many tax amendments on the part of the DGT in the future, which will of course have a significant impact on underpaid income tax. 3). I never bothered to practice deferring earnings or deferring expenses at the end of the year. Deferring your year-end billing to the beginning of the next year can reduce your sales tax burden by opening a tax invoice. A one-time reallocation of billing costs that were originally based on useful life reduces profits. Four). Do not try to optimize tax deductions from trading partners. If not used as optimally as possible, the potential for tax credits as a deduction for taxes paid is slim. B. PPh Article 23(5). Taxpayers should not yet try to take advantage of the tax incentives that will help him deal with the effects of the Covid-19 pandemic. If not used, this government stimulus will be wasted as it can reduce the tax burden. 6). Taking advantage of regulatory leniency is discouraged. For example, PPh 21 gross, gifts and entertainment are added to the employee's income. Taking advantage of this deregulation reduces the positive fiscal adjustment. 7). They do not seek to avoid tax authority fines and penalties through the emergence of tax penalties in the form of administrative penalties for late filing of annual SPT and late filing of periodic VAT SPT.

CETR PT. Bagus Satria Mandiri looks small considering the corporate tax rate is 25%, but that doesn't mean the company engaged in tax avoidance and consequently tax evasion. Most likely a newly incorporated company, the largest corporate tax payments fall into the VAT types shown in the table below.

Table 2
Cash Effective Tax Ratio

Description	Before Tax Aggressiveness		
	Year 2019	Year 2020	Year 2021
Paid Income Tax :			
PPh Article 4 Parahraph (2)	-	-	-
PPh Article 21	-	-	-
PPh Article 23	7.368.300	7.582.300	7.818.300
PPh Article 25	-	426.903.713	999.345.419
PPh Article 29	569.204.950	715.821.863	467.616.656
	576.573.250	**1.150.307.875**	**1.474.780.375**
Profit (Loss) Before Tax	**2.810.462.416**	**5.267.638.118**	**6.495.422.142**
Persentase CETR	**20,52%**	**21,84%**	**22,70%**

From the table above, we can see that 2019 is 20.52%, 2020 is 21.84%, and 2021 is 22.70%. On average, the average CETR is 21.69%. This means that the average company paying taxes in cash accounts for over 21.69% of the company's annual pre-tax profit.

Based on the results of an interview with Mr. M. Azrin Darmawansyah who is the Director of PT. Bagus Satria Mandiri related to tax aggressiveness said that: "We have just heard of the term tax aggressiveness which can streamline the tax burden but does not violate the applicable tax laws and regulations".

In addition to the factors above, other factors are also caused by Management and the accounting & taxation department, the company is classified as new, founded in 2018 and has only been actively operating in 2019, management and the accounting & taxation department do not fully understand the applicable tax regulations and do not always keep up with changes and developments that are so dynamic from time to time. In line with the results of an interview with Mr. M. Azrin Darmawansyah where he stated that:

"We still don't have Human Resources who fully understand the ins and outs of taxation or who have a tax background, even for just training (brevet) or tax-related seminars, we still rarely involve our employees."

This is also reinforced from the results of observations with the existence of sanctions in the form of late submission of annual tax returns. Related to regulatory relaxation that should be able to be utilized, management should be able to report a zero SPT to temporarily delay reporting in order to avoid late reporting fines and binding administrative fines. Or the company can make a request for an extension of the time for submission of the Annual Tax Return on the grounds that it is being audited.

Based on the description of the phenomenon that has been described by the author. The author considers that by doing tax planning at PT. Bagus Satria Mandiri will be able to minimize the tax burden so that it can lead to tax savings. Therefore, the authors are interested in conducting research entitled "Analysis of Tax Aggressiveness in Efforts to Efficiency of Tax Expenses (Studies at PT. Bagus Satria Mandiri)".

2. METHOD

2.1 Data Type and Source

This type of research was carried out descriptively with an exploratory study approach. which are the objects of research, namely Financial Statements, Periodic Tax Returns and Annual Tax Returns along with their supporting attachments for the 2019, 2020 and 2021 tax years. The data sources in the research consist of primary data from direct observation and observation, and secondary data obtained from organizational structure, company history, financial reports, periodic and annual tax returns.

2.2 Analysis Method

Data analysis techniques used by authors include content analysis or content analysis. It is a research method with specific steps to extract the essence of ideas or information from which conclusions can be drawn. (Arafat 2018) Content analysis in the field of communication is a method that can be used to discover or describe the content of visible (manifest) communication media. In relation to the research topic under investigation.

3. RESULT AND DISCUSSION

1. **Comparison of inventory calculation using the FIFO method with the average method and depreciation using the straight-line method with the declining balance method.**

   Differences in the use of inventory valuation methods also result in differences in cost of sales calculations. This difference affects your taxable income amount, which ultimately affects the amount of income tax you pay. The data required for stock valuation method analysis are data on the purchase and use of raw materials: loose asphalt, sand, rock ash, media, sand and fuel oil.

In the FIFO method, the storage cost charged as the selling price is equal to the cost of the goods purchased, so in a situation where the price keeps rising, the cost of the goods sold will be less because it is composed of the cost. Initial purchase price, impact HPP is low, gross margin is high, closing inventory is high, income tax is high. In the average method, this method will be his FIFO-LIFO midpoint, the purchase price.

The method currently used is the FIFO method. Analyzing the causes of the high tax burden, the author compares his FIFO method with the average method and finds differences, but not very significant. That is, a decrease in the value of the end-of-life inventory that leads to an increase in production costs. Using this averaging method is also suitable for: The raw material purchase price situation continues to creep.

Using different depreciation methods for property, plant and equipment can also result in differences in the calculation of depreciation expense. This also affects the amount of taxable income and the amount of accrued income tax charged to the business. The data required to determine the depreciation method of fixed assets and to analyze the depreciation method include the list of non-building fixed assets with their prices and years of acquisition, the company's financial statements, that is, the income statement. The list of fixed assets shows that the company is classified as asset-intensive.

The straight line method is also called flat depreciation. The declining balance method is also called accelerated depreciation, but this does not mean that the depreciation expense is also higher. Both methods have the same total depreciation value at the end of the straight-line method as the basis for calculating cost. The difference from the progressive system on which the calculation is based is the book value. Linear methods are simple and easy to compute. The straight-line method results in a straight-line depreciation expense. Declining balance method Somewhat complicated calculation. The progressive balance sheet method results in significant depreciation expense at the beginning of its useful life. The declining balance method helps maintain cash flow against tax burden.

The method currently used is the straight-line method. The straight-line method results in a flat depreciation expense. Compared to the declining balance method, the declining balance method is higher in the first year of useful life, but depreciation is lower in subsequent years. An increase in depreciation expense at the beginning of the depreciation year reduces the impact on business performance and automatically reduces income taxes due to the increase in depreciation expense.

2. Comparison of the calculation of fiscal correction related to non-deductible (commercial) costs to be deductible (fiscal).

Not all costs can be recognized as deductions in the fiscal financial statements, even though these costs are used for company operations. This is because in fiscal accounting costs are grouped into two, namely costs that may be deducted from gross income (deductible expense) and costs that cannot be deducted from gross income (non-deductible expense). To be able to turn commercial costs into fiscal costs, namely promotion and CSR costs, it is necessary to fulfill the requirements as in Appendix II of PMK NUMBER 76/PMK.03/201 and Attachment to PMK 02/PMK.03/2010 for promotion (entertainment) costs. This means that this category of costs is Deductible Expenses with Certain Conditions.

3. Comparison of calculations by deferring income and shifting costs.

The practice of delaying income and shifting costs is closer to Creative Accounting, namely the act of preparing financial reports by utilizing various accounting techniques and principles, in applying company accounting policies to get the desired results. If possible, the company can postpone the income at the end of the year to become the initial income in January this year, this will have an impact on decreasing gross income. On the cost side, a review should also be carried out to see if there are any costs that can be charged at the end of this year and also have an impact on decreasing operating profit. Thus, this aggressive practice will benefit from two sides.

4. Comparison of calculations to maximize tax credits

In crediting taxes on corporate income tax payable, apart from Article 25 installments of income tax there are also income tax that is deducted/collected by other parties and the nature of the deduction/collection is not final. Companies often lack information about this. Income Tax that can be credited includes Income Tax Article 23 for

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equipment rental payments. When compiling a fiscal reconciliation, the company must obtain sufficient assurance that the taxes withheld/collected by other parties have actually been paid by the withholding agents/collectors to the State treasury by asking the parties tax collectors/withholders to be credited as a deduction for tax payable at the end of the year.

5. **Comparison of calculations utilizing tax incentives (stimulus).**

By submitting an incentive application which of course can be approved by the DGT according to the company's KLU, you will get positive cash flow whose funds can be diverted for operational or investment needs during the years of research due to the impact of the Covid outbreak. Submission is also very easy, namely only through the Taxpayer Online DGT. The potential that can be submitted for tax stimulus is PPh article 25 and accelerated preliminary VAT refunds.

6. **The results of the comparison of calculations take advantage of regulatory leniency (loopholes).**

Although not all tax planning actions are carried out illegally, the more loopholes a company uses to avoid taxes, the more aggressive the company is considered. Usually companies as corporate taxpayers take advantage of the weaknesses contained in the law (UU) and other tax regulations. These weaknesses are also commonly referred to as gray areas, namely regulatory gaps or laxity that exist between permissible and unacceptable tax planning or calculation practices. One of the regulatory relaxations that can be made is PPh 21 with the gross up method by including PPh 21 allowances and other in-kind items into employee income. Using the gross method to calculate PPh 21 for employees has several advantages, including the company does not bear additional burdens, only prepares basic salary, company profits are higher because there are no additional costs, the company tax burden is normal.

7. **Comparative results of calculations to avoid tax administration sanctions.**

To avoid violations of tax regulations, corporate taxpayers must master the applicable tax regulations in order to avoid the emergence of tax sanctions in the form of administrative sanctions, such as fines, interest or increases, to criminal sanctions. In this case the company can report nil first and make Correction 1 at a later time to avoid sanctions for late reporting.

4. CONLUSION

Selection of the appropriate accounting recording method. If the company uses the average inventory valuation method from the previous FIFO method, it can be seen that there is a decrease in the ending inventory of raw materials, which will also have an impact on the increase in the number of raw materials used, this of course will also have an impact on the calculation of the cost of goods sold which increases so that causing gross profit to decrease. Changes resulting from this inventory for 2019 Rp. 10,160,917, - in 2020 Rp. 9,182,185, - and in 2021 Rp. 45,334,455,-.
If the company uses the declining balance depreciation method from the previous straight-line method, it can be seen that there is an increase in depreciation expense in factory overhead expenses and administrative and general expenses, so that the impact will reduce gross profit and operating profit. Changes resulting from this depreciation for 2019 Rp. 748,340,522, - in 2020 Rp. 1,243,331,025, - and in 2021 Rp. 554.175.521,- Optimization of Non-deductible Costs to become Deductible If the company optimizes costs which were originally commercial costs (non-deductible) to become fiscal costs (deductible), by fulfilling the requirements in the PMK, then the impact will reduce operating profit. Changes resulting from this optimization for 2019 Rp. 75,000,000, - in 2020 Rp. 25,000,000, - and in 2021 Rp. 5,000,000,-. Revenue Delays and Cost Shifts If the company delays revenue from payment of credit sales terms in 2021 to early 2022 of Rp. 1,150,000,000, - which was originally Rp. 25,138,000,000 to Rp. 24,168,000,000 will have two

positive impacts, namely a decrease in net profit and an output VAT debt of Rp. 115,000,000,- does not occur in 2021. If the company shifts the costs which were originally charged on a useful basis basis (December 2021, January 2022 and February 2022) to be charged at once in Rp. 6,000,000,- in December 2021 alone, it will have an impact on increasing administrative and general costs, which will reduce operating profit in 2021. Maximizing Tax Credits, If the company maximizes the tax credit for dump truck rental transactions by choosing a counterparty who can open proof of withholding, it will increase the tax credit in 2019 Rp. 7,368,300, - in 2020 Rp. 7,582,300, - and in 2021 Rp. 7,818,300, - so that the impact can reduce the amount of underpaid tax (PPh 29) at the end of each year. Utilizing tax incentives (stimulus), If the company takes advantage of the incentives (stimulus) provided by the government for reducing installments of Article 25 PPh during the Covid 19 pandemic, then the company will be able to save cash out of Rp. 298,573,106 for 2020 and Rp. 207,355,938, - for 2021. If the company takes advantage of the incentives (stimulus) provided by the government in the context of recovering the national economy for accelerated preliminary restitution for overpaid VAT, the company will receive a cash flow of Rp. 723,609,796, - in 2020 and Rp. 11,993,001 in 2021. Exploiting Regulatory Gaps If the company changes the method of calculating Article 21 from the net method to the gross up method by providing PPh benefits, changing the costs of eating and drinking employees and medical treatment into gross income for the employee concerned as the basis for calculating PPh Article 21. Even though there is an increase in PPh 21 payable in 2019 Rp. 485,200, - in 2020 Rp. 975,150, - and in 2021 Rp. 950,750, - but not significant when compared to the 3 cost items which were previously commercial costs which will be recognized as full fiscal costs which can reduce 2019 gross profit Rp. 49,500,950, - in 2020 Rp. 112,249,200, - and in 2021 Rp. 108,584,300. Avoiding Tax Sanctions If the company is not ready for the Annual SPT report and or Periodic VAT SPT, the company can report a Nil report in advance or request a delay in submitting its Annual SPT or SPT submission with a temporary calculation, so as to avoid sanctions for late submission of SPT of Rp. 1,000,000 for the 2019 Annual Corporate SPT and Rp. 6,000,000,- for SPT Period of VAT from November 2018 to October 2019.

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