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REALIZING FAIRNESS IN THE APPLICATION OF TAX RATES IN INDONESIA FOR BOARD OF WP FIELDS WITH A SELF ASSESSMENT SYSTEM THROUGH PT INFINITY GENERAL CONSULTING

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Abstract

The aim of this research is to "Realize Justice in the Application of Tax Rates in Indonesia for Corporate Taxpayers with a Self Assessment System through PT Infinity General Consulting". This is a qualitative descriptive research with a case method approach which is applied to PT. Unlimited General Consultations. The process of ensuring fair and efficient tax obligations is crucial to creating a healthy business environment and supporting economic growth.

The introduction of a self-assessment system in this context reflects a desire to give Corporate Taxpayers greater responsibility in assessing and reporting their own tax liabilities. This approach is expected to increase transparency, minimize visibility, and create fairness in the tax system. PT Infinity General Consulting, as the entity that plays a role in supporting this change, has carried out calculations and reporting in accordance with the change in the corporate income tax rate of 22% to the corporate taxpayer client, both through policy advocacy and implementing solutions to improve practical efficiency and the WP tax judicial process. Agency in Indonesia. Keywords: Realizing Justice, Corporate Tax Rates, Self Assessment System

Keywords: *RealizingFairness, Aplication of Tax Rate, In Indonesia*

INTRODUCTION

Background

Tax is a mandatory contribution to the state owed by individuals or entities that is coercive based on law, without receiving direct compensation and is used for purposes for the greatest prosperity of the people.

Tax revenues are recorded as contributing 82.5 percent of total state income. Tax revenue is one of the largest sources of financial revenue from the APBN (State Revenue and Expenditure Budget).

This means that all the costs required by the government to run government and provide access to basic services for the community, are very dependent on tax revenues. It can be concluded that the survival of this country is very dependent on taxes. Taxes are a means of achieving state goals, namely creating a just and prosperous society as well as a means of mobilizing resources originating from community economic activities to finance national development. (Yolanda Rachel, 2023)

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To increase state revenues from tax sources, the government issued various regulations and laws regarding income tax and value added tax, where these regulations relate to changes in the PPh and VAT rates from 10% to 11%. Meanwhile, changes to the PPh rate for income received by corporate taxpayers have been regulated in Article 17 of the Income Tax Law where the 25% rate based on Article 17 paragraph 1 b of Law No. 36 of 2008 is valid until 2019, then based on Perpu No. 1 of 2020, it is reduced to 22% applies in 2020 and 2021, and becomes 20% in 2022, then based on Law No. 7 of 2021 concerning harmonization of general rate tax regulations for corporate income tax of 22% in 2022 it applies onwards. (Mazidah Alipatu, 2022)

The application of fair tax rates is the main principle in a just tax system. With fair tax rates, the government can collect enough revenue to meet public needs without placing too much of a burden on one particular group or sector. This principle is also important to maintain economic stability and encourage domestic investment.

One application of tax rates in Indonesia is the use of the Self Assessment System. This system gives taxpayers the authority to calculate, assess, report and pay their own taxes. However, the main obstacle in implementing the self-assessment system is the potential for misuse and errors in tax reporting, which can result in loss of revenue for the government and injustice in tax payments.

To overcome this problem, PT Infinity General Consulting has emerged as an entity committed to helping realize fairness in the application of tax rates in Indonesia. The company plays an important role in helping taxpayers to understand complex tax regulations, providing reliable tax consultations, and ensuring that tax reporting is done correctly in accordance with applicable laws.

With support from PT Infinity General Consulting, the implementation of the self-assessment system in Indonesia has become more efficient, fair and effective. By minimizing the potential for abuse and errors in tax reporting, this system can generate greater revenues for the government, which in turn can be used to improve public services and national development.

Through this research, it is hoped that it can increase the effectiveness of the self-assessment system in achieving the goals of tax justice in Indonesia, which will ultimately have a positive impact on sustainable economic development and community welfare.

Formulation of the problem: "Has the implementation of tax rates in Indonesia with the Self Assessment System achieved justice for corporate taxpayers?

Goals and Benefits

The aim of the research is to analyze the effectiveness of the Self Assessment System, to measure the extent to which the Self Assessment System in applying tariffs has been effective in realizing justice for corporate taxpayers.

Benefits

The benefits of this research are as follows:

1. In practical terms, it is hoped that taxpayers can practice or provide understanding to the public about the importance of tax compliance and how they can utilize the self-assessment system wisely to realize tax justice.

LITERATURE REVIEW

Fairness in Taxation

The issue of justice is an actual issue throughout the ages, from the past until now in every part of the world, the issue of justice remains one of the main focuses raised in various tax studies which ultimately boils down to how a country can realize justice for all its people.

Justice (equity) and equality (equality) are a pair of instruments that always faithfully guard society so that it is not harmed by the implementation of laws or regulations made arbitrarily by the authorities.

History proves that injustice in tax collection can lead to revolution, as happened in France and England. When the revolution occurred in France (1789-1799), at that time there was a very striking difference between the poor people who were burdened with various kinds of taxes and the nobility who were exempt from all kinds of taxes, the poor people finally won victory in the revolution, and after that the creation of A principle of taxation is that taxes must be general and equitable. Because only with these two principles/principles can taxes touch society's sense of justice (Mansury R, 1994:25). Moreover, the Indonesian State adheres to the Pancasila ideological system, with one of its principles being "Social Justice for All Indonesian People", so the rationale in every formulation of tax legislation based on this motto should be more implementable in its regulations and implementation and is the main pillar that should be should be taken into account when collecting taxes.

According to Adam Smith, the most important principle in the framework of tax collection is fairness in taxation which is expressed in a statement that every citizen should participate in government financing, namely by comparing the income they obtain with the protection they enjoy from the state.

Aldof Wagner, who developed the theory from Adam Smith, a German economist, stated that fair tax collection is tax collection that is applied generally to all taxpayers and is charged to every taxpayer who has the ability to pay evenly, that one tax rate structure applies. to every taxpayer who has the ability to pay. The greater a taxpayer's ability to pay, the greater the percentage of tax that must be paid.

Principles of Justice

The principle of justice in the principles of tax legislation and in its implementation must be upheld, even though justice is very relative.

Benefit Principle and Ability Principle

a) Benefit Principle.

In every fair taxation, every taxpayer must pay in line with the benefits they enjoy from the government. This approach is called the revenue and expenditure approach.

b) Ability Principle.

Taxes should be charged to taxpayers (Taxpayers) based on their ability to pay.

Fairness Requirements

a) Horizontal Justice

Horizontal Justice can be achieved if the following five conditions are met:

1) Definition of income: All economic additions, namely all additional capabilities to be able to control goods and services, are included in the definition of tax object or definition of income.

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2) Globality: All additional capabilities are a measure of the overall ability to pay or "the global ability to pay". Therefore, they must be added together as a tax object.
3) Net Income: The ability to pay is the net amount after deducting all costs of obtaining, collecting and maintaining income.
4) Personal Exemption: For individual taxpayers, a deduction for the taxpayer's personal maintenance must be allowed. In the Income Tax Law it is called Non-Taxable Income (PTKP).
5) Equal treatment for the equals: The total amount of income, if the amount is the same, is taxed at the same tax rate, without distinguishing between types of income or sources of income.

b) Vertical Justice

Vertical Justice can be achieved if two conditions are met

1) Unequal treatment for the unequals: What differentiates the tax rate is the total amount of income or the total amount of additional economic capacity, not because of differences in sources of income or differences in types of income.
2) Progression: If a taxpayer's income is greater, he must pay more tax at a tax rate with a greater percentage.

Tax Law

1. Understanding Tax Law

Tax law, known as fiscal law, is the totality of regulations which include the government's authority to take a person's wealth and hand it over to the public through the state treasury, so it is part of public law which regulates legal relations between people or entities. (legal) entity that is obliged to pay taxes.

2. Division of Tax Law

i. Material Tax Law

Material Tax Law is norms that explain the legal conditions, actions and events that must be taxed, who is taxed, how much tax, in other words everything about the emergence, size and write-off of tax debt and also the legal relationship between government and taxpayers. It also includes regulations that contain increases, fines, penalties as well as methods for tax exemption and collection as well as provisions that give the tax authority the right to pay the main bill.

ii. Formal Tax Law

Formal Tax Law is legal regulations regarding ways to make material tax laws a reality. This part of the law contains implementation methods regarding the determination of a tax debt, control by the government over its implementation, obligations of taxpayers (before and after receiving a tax assessment letter), obligations of third parties and also procedures for collection, so as to provide guarantees in collection. Formal law is intended to protect both tax authorities and taxpayers, to provide guarantees that the material law will be implemented precisely. (Brotodiharjo, 1995: 47)

Formal tax law is statutory regulations that regulate implementation procedures relating to (i) tax administration or tax agencies and (ii) various procedures relating to the rights and obligations of taxpayers and tax officials (prof, Mansury, 1996:22)

Formal tax law is regulated in Law No. 6 of 1983 as most recently amended by Law No. 16 of 2009 concerning general provisions and tax procedures (KUP).

Self Assessment System

The Self Assessment System is a tax collection system that gives authority, trust and responsibility to taxpayers to carry out their own tax obligations and rights. In implementing this system, tax collection activities are placed on the responsibility of the taxpayer community, where taxpayers are entrusted with:

a. Calculate the tax owed yourself;
b. Withhold/collect the tax that must be withheld/collected;
c. Pay the amount of tax due yourself;
d. Report the amount of tax owed yourself.

The characteristics of a self-assessment system are:

a. The authority to determine the amount of tax payable is given to the taxpayer. The tax authorities only supervise and must not interfere.
b. Taxpayers are active in calculating, withholding or collecting, depositing and reporting the tax owed themselves.
c. A tax assessment letter is only issued as a legal product from the results of a tax audit by the tax authorities.

In implementing the self-assessment system, it requires compliance from taxpayers to carry out their tax obligations honestly in their implementation because the influence of the self-assessment system on compliance is very large, if this system is implemented well it can increase voluntary compliance automatically and if more and more taxpayers implement it A good self-assessment system will increase taxpayer compliance.

The essence contained in the self-assessment system in the implementation of tax collection is:

1.A tax obligation imposed on a taxpayer gives rise to a balanced obligation on the part of the tax administration (tax official/fiscus).

2. An obligation imposed on a taxpayer gives rise to equal rights.

3.Tax administration must be carried out based on the principles of good governance.

4. Human errors by taxpayers in carrying out tax obligations humanely. This means that errors in the Tax Return (SPT) that are human in nature made by taxpayers, for example writing errors, errors in adding and subtracting, multiplying or dividing and other errors that are human in nature, are corrected and can be corrected by the taxpayer, with consequences if As a result of this correction, there is an underpayment of tax, the taxpayer must pay the underpayment of tax plus interest sanctions if the payment is made after the tax payment is due.

5. Every criminal act in carrying out tax obligations carried out by a taxpayer is subject to equal criminal sanctions.

2.1. Corporate Income Tax (Corporate Income Tax)

Article 2 paragraph (1) letter b of the Income Tax Law means that an entity is a group of people and/or capital which constitutes a unit, whether carrying out business or not carrying on business, which includes limited liability companies, limited liability companies, other companies, state-owned enterprises or business entities. regionally owned by any name and in any form, firm, kongsi, cooperative, pension fund, partnership, association, foundation, mass organization, social political organization, or other organizations, institutions, and other forms of bodies including collective investment contracts and permanent business forms.

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Corporate Income Tax

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Income of Corporate Taxpayers

According to Article 4 of the Income Tax Law, income is defined as any economic capability received (cash basis) or acquired (accrual basis) by a taxpayer, whether originating from Indonesia or outside Indonesia, which can be used for consumption or to increase the wealth of the taxpayer concerned. by name and in any form. The additional economic capacity received or obtained by the taxpayer is the best measure of the taxpayer's ability to share in shouldering the costs required by the government for routine and development activities.

Judging from the flow of additional economic capacity to taxpayers, corporate taxpayers' income can be grouped into income categories as follows:

a. Income from business and activities. Can be in the form of trade, industry or service businesses. This income is often referred to as active income.
b. Income from capital, in the form of movable or immovable assets such as interest, dividends, royalties, rent, and profits from the sale of assets or rights that are not used for business. This result is often referred to as passive income.
c. Other income, such as debt relief and gifts. This income is often referred to as other income.

Meanwhile, the method of taxation can be categorized into 3 categories, namely;

a. Income is not a tax object
b. Final tax object income
c. Tax object income is not final

Corporate Income Tax Rates

Corporate income tax is calculated based on the rate of article 17 of the Income Tax Law multiplied by net income, after deducting loss compensation. There are 3 types of rates for corporate taxpayers, namely:

a) Income Tax Rate Article 17 Paragraph (1) letter b

Based on Article 17 paragraph (1) part b of Law no. 36 of 2008 concerning Income Tax, the tax rate imposed on bodies is 25%. This rate is valid until the 2019 tax year. Furthermore, based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 (Perpu No. 1 of 2020), the government reduced the general corporate income tax rate to 22% for 2020 and 2021, then to 20% in 2022. However, based on Law no. 7 of 2021 concerning Harmonization of Tax Regulations, the general corporate income tax rate for 2022 and beyond applies 22%.

b) Income tax rates Article 17 paragraph (2b)

Based on article 17 paragraph (2b), domestic corporate taxpayers in the form of public companies whose at least 40% of the total number of paid-up shares are traded on the stock exchange in Indonesia and meet certain other requirements can receive a rate of 5% lower than the normal rate.

The requirements that must be met to get a rate reduction are:
The total public share ownership is 40% or more of the total paid-up shares and these shares are owned by at least 300 parties. Each party may only own shares of less than 5% of the total paid-up shares. The provisions mentioned above must be fulfilled by domestic corporate taxpayers in the form of public companies within a minimum of 6 months within a period of 1 tax year.

c) Article 31E Income Tax Rate

Domestic corporate taxpayers who have gross turnover of up to IDR 50 billion receive a facility in the form of a tariff reduction of 50% of the tariff as intended in Article 17 paragraph (1) letter b and paragraph (2a) which is imposed on taxable income from the gross turnover portion. up to IDR 4.8 billion.

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Provisions for applying tariffs Article 31E

a) The rate reduction facility as intended in Article 31E paragraph (1) of the Income Tax Law is carried out by means of a self-assessment at the time of submitting the annual Income Tax Return for corporate taxpayers, so that domestic corporate taxpayers do not need to submit an application to obtain this facility.
b) BUT is subject to foreign tax, so it does not receive facilities in the form of reduced rates as intended in Article 31E paragraph (1) of the Income Tax Law.
c) The limit on gross turnover of up to IDR 50 billion is the maximum limit on gross turnover received or obtained by domestic corporate taxpayers to be able to obtain the rate reduction facility as intended in Article 31E paragraph (1) of the Income Tax Law.
d) Gross turnover as intended in Article 31E paragraph (1) of the Income Tax Law is all income received and/or accrued from business activities and from outside business activities, after deducting sales returns and deductions and cash discounts in the relevant tax year, before deducting costs for obtaining, collecting and maintaining income, whether originating from Indonesia or outside Indonesia, including: income subject to final income tax; income subject to income tax is not final; and income that is excluded from taxation.
e) The rate reduction facility as intended in Article 31E paragraph (1) of the Income Tax Law is not an option, so for domestic corporate taxpayers who have accumulated gross turnover as intended in letter d above up to IDR 50 billion, the income tax rate applied on taxable income for domestic corporate taxpayers, they are required to follow the provisions on reduced rates as intended in Article 31E paragraph (1) of the Income Tax Law. The rate reduction facility as intended in Article 31E paragraph (1) of the Income Tax Law applies to the calculation of income tax payable on taxable income originating from income subject to
f) To calculate the amount of installments for PPh Article 25 for the current year, domestic corporate taxpayers who have fulfilled the requirements for the income tax rate reduction facility as intended in Article 31E paragraph (1) of the Income Tax Law are required to use the PPh rate as intended in Article 31E paragraph (1) Income Tax Law.

Bookkeeping and recording

Bookkeeping is a recording process that is carried out regularly to collect financial data and information which includes assets, liabilities, capital, income and costs, as well as the total price of acquisition and delivery of goods or services, which is closed by preparing financial reports in the form of a balance sheet and profit and loss report for the tax year period.

Recording is the regular collection of data regarding circulation or gross receipts and/or gross income as a basis for calculating the amount of tax payable, including income that is not an object of tax and/or that is subject to final tax. This is in accordance with article 28 paragraph (9) of the KUP Law.

In principle, individual taxpayers who carry out business activities or independent work and corporate taxpayers in Indonesia are required to maintain bookkeeping. This bookkeeping obligation is regulated in article 28 paragraph (1) of the General Provisions and Tax Procedures Law (UU KUP). However, the bookkeeping obligation is excluded for individual taxpayers who carry out business or independent work which in accordance with the provisions of tax law is obtained by calculating net income (NPPN).

The taxpayers in question include individual taxpayers who run a business or do freelance work with a gross amount in a year of less than IDR 4.8 billion. As a substitute, taxpayers continue to keep records. This recording obligation also applies to taxpayers who do not carry out business activities or freelance work.

The KUP Law regulates the conditions that must be fulfilled by taxpayers in carrying out bookkeeping or recording. Taxpayers who carry out bookkeeping must fulfill the following provisions:

1. Organized by taking into account good faith and reflecting actual business conditions or activities.
2. Organized in Indonesia using Latin letters, Arabic numerals, the Rupiah currency unit and prepared in Indonesian or in a foreign language permitted by the Minister of Finance.
3. Organized according to the principle of accrual system or cash system.
4. Bookkeeping using foreign languages and currencies other than rupiah can be carried out by taxpayers after obtaining permission from the minister of finance.
5. Bookkeeping at least consists of recording assets, liabilities, capital, income and expenses, as well as sales and purchases so that the amount of tax payable can be calculated. 2.6.5.SPT (Notification Letter)

A notification letter (SPT) is a letter that taxpayers use to report the calculation and/or payment of tax, tax objects and/or non-tax objects, and/or assets and liabilities in accordance with the provisions of statutory regulations. The function of the SPT for income taxpayers is as a means to report and account for the calculation of the amount of tax actually owed and to report on:

1. Payment or repayment of taxes that have been carried out personally and/or through deductions or collections by other parties in 1 (one) Tax Year or Part of a Tax Year;
2. Income which is a tax object and/or is not a tax object;
3. Assets and Liabilities; and/or
4. Payment of withholding or collection regarding tax withholding or collection for individuals or other entities within 1 (one) tax period in accordance with the provisions of tax laws and regulations.

3. RESEARCH METHODS

3.1. Place and Time of Research

The research was carried out at the PT Infinity General Consulting office which operates in the fields of Tax/Tax services, Accounting services and Management, located at Jl. Adi Sucipto, Griya Pesona Rinjani Shop No.16, Ampenan Utara District. Ampenan Mataram City. The research was carried out for 1 month from August to September 2023.

3.2. Research Method

This research uses a case study approach with a qualitative descriptive research method, while the qualitative method is research that explains phenomena that occur and is carried out by involving various existing methods using natural situations (Denzin and Lincpln; 2018). Furthermore, this research uses a type of case study research, namely an empirical inquiry that investigates phenomena in a context that is not clearly visible and

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where multiple sources of evidence are utilized. "Therefore, this research aims at qualitative descriptive research with a case study approach intended to find out and analyze the realization of justice in the application of tax rates in Indonesia for corporate taxpayers with a self-assessment system through PT Infinity General Consulting."

3.3. Data collection technique

According to Sigiyono (2019), explains that the most important step in research is data collection techniques, because obtaining data is the main goal of research. Data collection techniques in this research were carried out using observation techniques, questionnaires, interviews, documentation,

3.4. Data analysis

Data analysis in this research was carried out qualitatively and quantitatively by collecting data (data collection) by conducting in-depth observations and interviews, and documentation or a combination of the three (triangulation). Next, in data analysis, data reduction is carried out, namely the aim of simplifying the data and classifying the data. After that, the data is presented (data display) so that the data is easy to understand in data analysis.

Quantitative data analysis in this research calculates quantitative data (numbers) using the following approach:

Application of Corporate Income Tax Rates

Corporate income tax is calculated based on the rate of article 17 of the Income Tax Law multiplied by net income, after deducting loss compensation. There are 3 types of rates for corporate taxpayers, namely:

A. Income Tax Rate Article 17 Paragraph (1) letter b

Based on Article 17 paragraph (1) part b of Law no. 36 of 2008 concerning Income Tax, the tax rate imposed on bodies is 25%. This rate is valid until the 2019 tax year. Furthermore, based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 (Perpu No. 1 of 2020), the government reduced the general corporate income tax rate to 22% for 2020 and 2021, then to 20% in 2022. However, based on Law no. 7 of 2021 concerning Harmonization of Tax Regulations, the general corporate income tax rate for 2022 and beyond applies 22%.

B. Article 31E Income Tax Rate

Domestic corporate taxpayers who have gross turnover of up to IDR 50 billion receive a facility in the form of a tariff reduction of 50% of the tariff as intended in Article 17 paragraph (1) letter b and paragraph (2a) which is imposed on taxable income from the gross turnover portion. up to IDR 4.8 billion.

C. How to calculate corporate income tax using the following formula:

Corporate Income Tax payable = (50% x 20%) x Taxable Income

4. RESULTS AND DISCUSSION

4.1. Results

History of the founding of PT Infinity General Consulting

PT Infinity General Consulting was founded on February 19 2022 in Lombok, Indonesia. Founded by Mrs. Yusifa Pascayanti, SE., MSA, Ak., CA together with Mrs. Dewa Ayu Oki Astarini SE,. M.Ak, as the founder and co-founder, initially this company was in the form of a CV, then on August 1 2023 it was designated as PT.

PT Infinity General Consulting is a company that operates in the fields of Tax services, financial consulting and company management. This is clearly in response to the increasing need for expertise in the technical, environmental, bio-physical, socio-economic and institutional fields, in line with Indonesia's rapid economic growth. It doesn't stop there, this company also provides several products to meet the needs of companies and society, including instinct which focuses on company system management, inteach which focuses on private soft skills classes, and intrade which focuses on trading classes. PT Infinity General Consulting is relatively young, supported by experienced senior experts and energetic junior experts, and has several of the best practitioners who are very ready to answer company problems. Continuously make improvements both in terms of management and in the services provided, namely as an effort to provide the best service.

5. Discussion

The role of PT Infinity General Consulting is to help realize tax justice for PT Agra Mandara Jaya clients.

Before reporting in this case, to create a sense of fairness in the application of tariffs, in the internship practice at PT Infinity general consulting, one of the cases of treatment of the recalculation of corporate income tax payable carried out by PT Infinity general consulting was taken as follows:

The data from corporate taxpayers is as follows:

1. Company name: PT Agra Mandara Jaya
2. Address: Sudak Palace Housing Terong Tawah Api Pumpkin West Lombok Regency, West Nusa Tenggara
3. NPWP: 41.425.012.6-914.001
4. No. Telephone: +62 8199 9213 702

As material for processing the calculation of corporate income tax payable for the 2022 tax year, the following is attached

1. PT Agra Mandara Jaya balance sheet as of 31 December 2022 to determine financial circulation in 2021 and 2022

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NERACA
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2022
PT AGRA MANDARA JAYA
(Disajikan dalam rupiah)

KETERANGAN ASET		Catatan	2022	2021
ASET LANCAR				
	Kas dan Setara Kas	03	778,722,335	508,976,055
	Piutang Usaha	04	158,600,000	
	Uang Muka Pembelian	05	543,000,000	340,074,873
	Persediaan Tanah	06	360,000,000	275,000,000
	Jumlah Aset Lancar		**1,840,322,335**	**1,124,050,928**
ASET TETAP				
	Aset Tetap	07	551,400,000	10,400,000
	Akum.Penyusutan Aset Tetap		(42,850,000)	
	Jumlah Aset Tetap		**508,550,000**	**10,400,000**
JUMLAH ASET			**2,348,872,335**	**1,134,450,928**
KEWAJIBAN DAN EKUITAS				
KEWAJIBAN LANCAR				
	Hutang Usaha	08	39,590,000	448,241,396
	Hutang Uang Muka Konsumen	08	5,000,000	126,093,500
	Jumlah Kewajiban Lancar		**44,590,000**	**574,334,896**
EKUITAS				
	Modal Saham	10	1,000,000,000	1,000,000,000
	Laba/Rugi Berjalan	16	1,744,166,303	-439,883,968
	Laba Periode Ditahan		-439,883,968	
	Jumlah Ekuitas		**2,304,282,335**	**560,116,032**
JUMLAH KEWAJIBAN DAN EKUITAS			**2,348,872,335**	**1,134,450,928**

Lihat catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

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1. Laporan laba rugi PT Agra Mandara Jaya per 31 desember 2022

LAPORAN LABA RUGI
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2022
PT AGRA MANDARA JAYA
(Disajikan dalam rupiah)

	Catatan	2022	2021
PENDAPATAN USAHA	11	**6,889,450,000**	**-**
BEBAN POKOK USAHA	12	4,805,272,142	-
LABA KOTOR		**2,084,177,858**	**-**
BEBAN USAHA	12	356,290,803	439,942,786
LABA/RUGI USAHA		**1,727,887,055**	**(439,942,786)**
PENDAPATAN (BEBAN) LAIN-LAIN	14	16,279,248	58,818
RUGI/SEBELUM PAJAK		**1,744,166,303**	**(439,883,968)**
TAKSIRAN PAJAK		-	-
RUGI PERIODE BERJALAN	16	**1,744,166,303**	**(439,883,968)**

Lihat catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

From the data attached above, there is some data that must be recalculated because of the following reasons

1. Does not calculate compensation for losses in 2021
2. The income tax payable must be recalculated after calculating loss compensation
3. Refill the corporate income tax return to report the tax owed

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So the calculation treatment for some of the errors above is as follows

1. Calculations for loss compensation are as follows:

Profit and loss for the period 2022 – profit and loss 2021 = 1,744,166,303 - 439,883,968 = 1,304,282,335

Compensation for losses is only permitted for the next 5 consecutive years. If at the end of the fifth year it turns out that there are still losses remaining, the remaining losses can no longer be compensated.

For example, in the next 5 years PT Agra Mandara Jaya's fiscal profit and loss will be as follows:

- 2022 fiscal profit IDR 1,744,166,303
- 2023 fiscal loss (Rp. 300,000,000)
- 2024 fiscal profit (Nil)
- 2025 fiscal profit IDR 500,000,000
- 2026 fiscal profit IDR 700,000,000

So the calculation of compensation for these losses is:

Rugi tahun fiskal 2021	(439.883.968)
Laba tahun fiskal 2022	1.744.166.303
Sisa rugi tahun fiskal 2021	(1.304.282.335)
Rugi tahun fiskal 2023	(300.000.000)
Sisa rugi tahun fiskal 2021	(1.304.282.335)
Laba tahun fiskal 2024	NIHIL
Sisa rugi tahun fiskal 2021	(1.304.282.335)
Laba tahun fiskal 2025	500.000.000
Sisa rugi tahun fiskal 2024	(804.282.335)
Laba tahun 2026	700.000.000
Sisa rugi tahun 2021	(104.282.335)

Fiscal losses for 2021 amounting to IDR 439,883,968 remaining at the end of 2026 may not be compensated again with fiscal profits for 2027. Meanwhile, the 2023 fiscal loss of IDR 300,000,000 may only be compensated with fiscal profits for 2024 and 2027, because the 5 year period starting in 2023 ends at the end of 2027.

1. Calculation of the PPh payable after calculating loss compensation, because PT Agra Mandara Jaya's annual income is less than 50 billion, the rate charged is based on the PPh article 31E rate, where PT Agra Mandara Jaya gets facilities in the form of a rate reduction.

$$\text{Get facilities} = \frac{4{,}8\ M}{Omset\ Bruto} \times laba\ bruto \ \text{(gross Profit)}$$

$$= \frac{4{,}8\ M}{6.889\,450\,000} \times 1.304.282.335$$

$$= 908.716.255$$

$$\text{Non facilities} \quad = 1.304.282.335 - 908.716.255$$

$$= 359.566.080$$

$$\text{Income Tax} \quad = 908.716.255 \times 11\% = 99.958.788$$

$$= 395.566.080 \times 22\% = 87.024.537$$

$$\text{Incame Tax Payable} \quad = 186.983.325$$

6. CONCLUSIONS AND RECOMMENDATIONS

Conclusion

In realizing fairness in the application of tax rates for corporate taxpayers using a self-assessment system at PT Agra Mandara Jaya, PT Agra Mandara Jaya has implemented the corporate income tax rate article 17 of the Income Tax Law with the income tax rate article 31E, receiving facilities in the form of a reduction in the rate of 50% of the rate as intended in the article. 17 paragraph (1) letter b and paragraph (2a).

In terms of achieving justice, PT Infinity General Consulting has used a self-assessment system approach where the implementation of this system has been effective in increasing tax collection through improvements made by PT Infinity General Consulting.

Suggestions

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Based on the results and discussion, the author can provide the following suggestions:

1. PT Infinity General Consulting can be further strengthened in providing guidance and consultative support to Corporate Taxpayers. Close collaboration with tax agencies can also strengthen the consultant's role in providing solutions that suit client needs.
2. Increase understanding and awareness of corporate taxpayers regarding the self-assessment system, and ensure that this system functions effectively and efficiently in collecting tax information. More intensive counseling and training could be an important step.

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