ISSN 2250-3153

Tax Management Analysis in the Context of Income Tax Efficiency Corporate Taxpayer of PT Barapala

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DOI: 10.29322/IJSRP.11.07.2021.p11502
http://dx.doi.org/10.29322/IJSRP.11.07.2021.p11502

Abstract- The purpose of this document is to examine whether the application of tax planning can simplify the taxation of corporate taxpayers. The writing method used is a descriptive method, meaning a method which collects, collects the data obtained then interpreted and analyzed to provide comprehensive information to easy-to-use problem solvers. The results of this writing should be in a position to provide information and feedback to PT Barapala so that the business can do tax planning to improve the efficiency of tax payments for maximum profit, But also within the context of tax regulations. The conclusion of this study is the implementation of tax planning by PT Barapala can rationalize the tax burden owing.

Index Terms- Tax Planning, Corporate Taxpayer Income Tax Efficiency.

I. Introduction

Taxes are obligatory contributions or contributions to the State that are payable by private persons or entities (taxpayers) that are binding on the basis of the law, without receiving direct compensation and used for state needs for the greatest welfare of the people (Article 1, UU KUP No. 28 of 2007).

According to the existing fiscal function, this fiscal function makes taxes a tool that enables the government to generate the highest revenues in the tax sector. Therefore, each business needs tax management to plan its tax planning correctly and according to legal provisions. As a for-profit company, management will try to obtain maximum profit by saving existing costs. PT Barapala's income tax report data for the last five years are as follows:

PT Barapala's Income Tax Report

Tax year	Tax Owed	Realization
2014	575.994.868	575.994.868
2015	591.747.287	591.747.287
2016	619.106.831	619.106.831
2017	635.838.226	635.838.226
2018	649.064.889	649.064.889

According to the corporate tax rate, PT Barapala is liable to pay taxes in accordance with the applicable regulations, PT Barapala did not use tax planning as a means of rationalizing tax payments.

II. LITERATURE REVIEW

a. Theoretical basis

In the opinion of Professor. SJ. Djayadiningrat, tax is an obligation to surrender part of the wealth owned by the state due to conditions, events, and actions that give a certain position, but not as legislation in accordance with government regulations that can be enforced, but there is no reward from the country. The fiscal characteristics, among other things, are:

a. Obligatory contributions that are paid compulsorily by the people to the state.
b. Payments based on legal norms.
c. Sources of expenditure financing are collective.
d. Ways to improve general wellness.
e. Remuneration is not provided directly.

The tax functions are as follows:

a. Fiscal function
b. Regulating device
c. Stability guard tool
d. Income retribution means

a. Tax Management

The definition of tax management is all efforts made by taxpayers to manage activities or the application of taxation economically, effectively and efficiently in accordance with the provisions of the applicable tax laws. The tax burden is reduced without breaking existing tax laws.

Meanwhile, the definition of tax management, according to experts, one of which is Lumbantoruan: 1996, indicates that tax management is closely associated with the profit and loss of the business. Tax management is an effort to discharge taxpayers' tax obligations on the right path, But the result is a reduction in the tax burden so that earnings and liquidity are planned.

b. Tax Management Objectives & Functions

As discussed earlier, the objective of tax management is to minimize the tax burden borne by taxpayers. Tax management it needs to be done for businesses and individuals. In its application, it must also be backed up with concrete evidence, both from an accounting and legal standpoint. The tax management functions themselves include:

1. *Planning,*
2. *Organizing,*
3. *Actuating, and*
4. *Controlling,*

According to Permatasari (2004), tax management is a management of corporate tax obligations so that corporate tax obligations can be carried out properly in accordance with applicable tax laws, so that the amount of tax owed can be minimized efficiently as possible to be able to get the expected benefits by not making efforts. Attempts to violate tax regulations that may result in tax sanctions. Suandy (2011: 6) states that the objectives of tax management can be divided into two, namely properly implementing all tax provisions and efforts to improve income tax efficiency in order to achieve proper profit and liquidity. The objectives of tax management can be achieved through the effective implementation of tax management functions, such as tax planning, tax implementation and tax monitoring.

Tax planning is the first measure taken to increase the efficiency of income tax by developing a tax-saving strategy. Tax planning is the first measure taken to increase the efficiency of income tax by developing a tax-saving strategy.

After having carried out tax planning and knowing the factors that will be used to achieve tax savings, the second step is to implement it. Suandy (2011: 10) argues that the objectives of tax management can be met if the business controls and implements two things, understand tax arrangements and maintain books that meet the requirements.

The last step that needs to be done is tax control. The purpose of tax control is to ensure that tax obligations are carried out by the company in accordance with what was planned and have met the formal and material requirements in tax management. The review of tax payments is the most important thing in tax control, so the control and regulation of cash flows are very important in a tax-saving strategy (Suandy, 2011:10).

a. Basic Requirements in Tax Planning

The Principal Requirements for Tax Planning are as follows:

1. Taxpayers must understand the related tax regulations
2. Establish tax planning goals. Tax Planning has at least two main objectives, namely:
   a. Applying tax regulations correctly.
   b. Efficient the expected profit.
3. In implementing Tax Planning, you must understand the character of the Taxpayer's business.
4. Understand the fairness level of the transactions regulated in Tax Planning, because it can indicate tax fraud.
5. Tax Planning must be supported by accounting policies (Accounting treatment) and supported by adequate evidence, such as invoices, agreements, etc.

b. Benefits of Tax Planning

1. Savings in cash out, taxes are considered an element of cost that can bestreamlined.
2. Manage cash flow, because with a properly managed tax planning the company can prepare a more accurate cash budget, estimate cash requirements for taxes.
3. Determine the time of payment, so that it is not too early or late which results in fines or sanctions being imposed.
4. Complete the latest data to update tax regulations.

c. Stages In Making Tax Planning

In a globalized world, a manager must consider the existence of local activities when establishing a tax plan, so the company has to have a global planning strategy. the sequence of the following stages:

1. Analyze existing information
2. Make one or more models of possible tax magnitude plans.
3. Evaluating the implementation of the tax plan.
4. Look for weaknesses and then revise the tax plan.
5. Update the tax plan.

d. Strategy In Tax Planning

- Tax saving is an effort to make the tax burden more efficient by selecting other taxes at lower rates.
- Tax avoidance is an effort to reduce the tax burden by avoiding taxation through transactions other than tax purposes.
- Avoid contraventions of tax regulations By controlling the applicable tax regulations, companies can avoid tax sanctions.

ISSN 2250-3153

Optimization of Allowable Tax Credits Taxpayers often lack information on qualifying tax payments, which are prepaid taxes.

a. Income Tax (PPh)

Definition of Income Tax Law Article 4, subsection (1) of Act No 7, 1983, as last amended by Law No 36 of 2008 relating to income tax, Income means any additional economic ability received or acquired by the taxpayer, originating in Indonesia as well as outside Indonesia, which may be used for consumption or to increase the wealth of the taxpayer concerned, in any name and in any form. In accordance with Law Number 36 of 2008 relating to the rate of income tax payable Article 31 letter (e).

Domestic taxpayer with a gross turnover of up to IDR 50,000,000,000 (fifty billion) get a facility in the form of a tariff reduction of 50% (fifty percent) the tariff referred to in paragraph (1), paragraph (b) and paragraph (2a) of section 17 taxed on taxable income. from the gross turnover up to Rp.4,800,000,000.00 (four billion eight hundred million).
The calculation of income tax payable under Article 31 E may be divided into two parts:

Income tax payable = 50% X 25% X all taxable income.

Income Tax Payable	=	(50% x 25%) x Taxable income from the portion of gross sales that obtains facilities.	+	25% X Taxable income from the part of gross turnover that does not receive facilities

1. Gross income is higher than IDR 4,800,000,000 at IDR 50,000,000,000, the income tax calculation to be paid is as follows:
Calculation of the taxable income from the gross turnover resulting from the installation, as follows:
Rp. 4.800.000.000 x Taxable income Gross Circulation
Source: RI Law Number 36 Year 2008

Calculation of taxable income from the portion of gross turnover that does not benefit from the facility, that is, the taxable income from the portion of gross turnover that obtains the facility.

i. Tax Planning for Income Tax

a. Income that is the Object of Tax

a. Income Excluded as a Tax Object
b. Income with Final Taxes
c. Deductible Expenses from Gross Income
d. Expenses that are not deductible from Gross Income
e. 50% Deductible Fees

ii. Strategies to Streamline Corporate Income Tax Expense

1. Selection of alternative basis of accounting, cash basis or accrual basis. 2. Management of transactions related to providing welfare to employees.

3. Selection of inventory valuation method.
4. Selection of sources of funds in the procurement of fixed assets.
5. Selection of methods of depreciation of fixed assets and amortization of intangible assets.
6. Transactions related to tax collection (withholding tax).
7. Optimization of tax credit that has been paid.
8. Application for a reduction in monthly installment payments (PPh Article 25).
9. Submission of exemption letter (SKB) for Income Tax Article 22 and Article 23.
10. Reconciliation of SPT.

iii. Fiscal Correction consists of:

Positive tax adjustments generally result from expenses that are commercially recognized, but not on a fiscal basis. In the SPT PPh of Corporate Taxpayers, according to the Law of the Republic of Indonesia Number 36 of 2008 concerning Amendments to Corporate Taxpayers,

Fourth, with respect to the 1983 Income Tax Act, No. 7, positive fiscal adjustments are, for example:

a. Fees charged/issued for the personal interest of the Taxpayer or his dependents;
b. Reserved fund Income Tax
c. fees for representation, entertainment, guest meals, and so on, unless the Taxpayer can prove that these costs have actually been spent (oficially) and it is true that it is related to the company's activities to earn, collect, and maintain income;
d. income-related costs that are not tax purposes, are subject to final tax and are subject to tax based on the Norms for Calculation of Net Income as regulated in Government Regulation No. 94 of 2010 Article 13a.
e. Administrative Sanctions
f. Salary paid to owner
g. Fees for obtaining, collecting and maintaining income that are subject to final PPH and do not include tax objects.
h. So the purpose of positive fiscal correction is to increase fiscal profit or taxable income.

iv. Negative Fiscal Correction

Negative Fiscal Correction is an adjustment that will result in a decrease in taxable profit which makes the corporate income tax payable will also decrease.
The causes of negative self-correction are:

1. Income that is subject to final PPH and income that is not included in the tax object but is included in the business cycle.
2. The difference between commercial depreciation/amortization under fiscal amortization depreciation.

http://dx.doi.org/10.29322/IJSRP.11.07.2021.p11502 www.ijsrp.org

3. Negative fiscal adjustments that do not come from the things mentioned above.

In this tax reconciliation, we want to compare the various components of the corporate income tax return with the various applicable tax provisions.

v. Income Tax Article 21

Income tax in respect of work, services and activities performed by individuals subject to national tax, hereinafter called Article 21 PPh, is a tax on income in the form of salaries, wages, honorarium, allowances, and other payments in any name and in any form in connection with work or position, services, and activities carried out by individuals. Domestic Tax Subjects, as referred to in Article 21 of the Income Tax Law.

Three types of trade policies apply to the calculation of income tax payable:

a. Gross Method

Using the gross method, Section 21, Income Tax, is deducted directly from the income collected by the employee. In this case, the Article 21 Income Tax is not a burden on the company, so the Company is only obliged to withhold, deposit and report the Article 21 Income Tax Return. This method is the most efficient for corporations deducting income tax under section 21 because the corporation is not required to pay income tax on employees under section 21. However, for employees, the method is considered ineffective because Article 21 of income tax is deducted directly from the employee's income, thereby reducing the net salary.

b. Gross Up Method

Using the Gross Up method, the Company carries the amount of Article 21 of the Income Tax that must be deducted from the income of the employee. However, the deduction is effected by providing employees with benefits such as PPh 21 so that, for employees, additional income is the subject of Article 21 of the income tax. As for the company, the tax allowance given to employees is a deductible expense in calculating taxable income.

c. Net Method

Using the Net method, the Company supports all PPh Article 21 which should be a duty for employees. In the event that the Company uses the Net Method, PPh Article 21 is a tax burden that must be issued, but the burden cannot be charged fiscally in accordance with Article 9 of PPh Law No. 36 of 2008. For companies whose income is the object of Final PPh, the form of giving to employees should be in the form of natura. Because the cash allowance will increase the due PPh 21 and the costs incurred cannot be charged against the gross income of the business. In the case of companies with enterprise income, will be more profitable in cash form because there may be a burden in the calculation of Agency PPh due.

Income Tax Article 23

Article 23 of Law No. 36 from 2008 states that "For the income below by name and in whatever form it is paid, provided for the payment, or was due for payment by a governmental entity, the object of the national corporate tax, the organizer of the activity, a permanent establishment, or representatives of other overseas companies from national taxpayers or permanent establishments, withheld at source by the parties liable to pay:

a. Amounting to 15% (fifteen percent) of the gross amount of the above:

1. dividends as referred to in Article 4 paragraph (1) letter g;
2. interest as referred to in Article 4 paragraph (1) letter f;
3. royalty; And
4. prizes, awards, bonuses, and the like other than those that have been deducted from Income Tax as referred to in Article 21 paragraph (1) letter (e).

b. 2% of the gross amount above:

1. Rent and other income related to the use of property, excluding rent and other income related to the use of assets that have been subject to Income Tax as referred to in Article 4 paragraph (2); And.
2. Rewards in connection with engineering services, management services, construction services, consulting services, and other services other than services that have been deducted from Income Tax as referred to in Article 21.

III. RESEARCH METHODS A. APPROACHES AND TYPES OF RESEARCH

This research uses qualitative research approach. There are many types of advice according to certain experts in understanding qualitative research, Bogdan and Taylor in Moleong, Qualitative research is research that generates descriptive data in the form of written or spoken words of persons and observable behavior. According to Moleong, qualitative research is research that seeks to understand the phenomenon of what research issues include, e.g. behavior, perception, motivation, action, holistically and descriptively as words and language, in a natural context and using various scientific methodologies. Qualitative research is research without the use of mathematical, statistical or computer models. The research process starts by developing basic hypotheses and rules of thought that will be used in the research. Qualitative research is a study in which researchers do not use figures for data collection or interpretation of results. Based on the research methodology, the data analysis techniques used in this study using qualitative analysis techniques. Analysis techniques that will be used in this study by collecting, presenting and outlining data on whether the application of income tax planning can streamline the payment of taxes of PT Barapala.

IV. DISCUSSION RESULTS

1. **Company Overview**

PT. Barapala was founded in 1998 and is located at Jalan Ahmad Yani IV No. 19 ABCD Medan with oil palm plantations located in Barumun Tengah.

2. Results and Discussion

Financial statements are financial statements prepared in accordance with tax regulations and used for calculating tax. That financial statement, information concerning the financial situation or changes in financial situation is available a company that benefits a large number of users of financial statements in making decisions.

PT Barapala is a business that also maintains books to provide information on the financial statements of the business in order to assess its performance.

The following is PT. Barapala's Profit/Loss statement for the year ended 2018.

Table 4.1 PT Barapala Income /Loss Report Income Statement
For the year ended December 31, 2018
(Before Tax Planning)

Explanation		By Accounting
INCOME		
TBS Sales		11.597.741.567
TOTAL REVENUE		11.597.741.567
OPERATING COSTS		
Daily labor wages		1.124.235.800
TBS Transportation Costs		113.751.750
Cost of Harvest Supplies		33.508.000
Cost of Facilities and Infrastructure		749.474.300
The cost of purchasing fertilizer		2.093.254.200
Cost of Purchasing Pest Poison		16.197.500
Plant Maintenance Costs		333.500
TOTAL OPERATING COSTS		4.130.755.050
GENERAL AND ADMINISTRATIVE COSTS		
Salary Costs	2.233.982.800	
Social Security	3.351.900	
Office Expenses	567.953.700	
Workshop Cost	11.907.925	
Cost of Phone, Water, Electricity	20.124.100	
Fuel Oil Costs	654.934.500	
Bank Fees	7.042.000	
Building Costs	28.977.100	
Vehicle Cost	292.003.350	
Machine Cost		8.888.000
Parking Fee		247.000
Interest Charges		119.000
Cost of Appearance - Tax Form		101.167.900
Insurance Costs		262.576.282
Total General and Administrative Expenses		4.193.275.557
TOTAL COST		8.324.030.607
Net Income Before Tax		3.273.710.960

PT Barapala presents the profit/loss account only to view the realization of the budgeted profit and spend the necessary costs during the activities of the company. Based on the financial statements submitted, it is possible to calculate the tax charges to be paid by PT Barapala for an amount of:

Fiscal profit Rp. 3,273,710,960 Tariff article 31E of Law No. 36 of 2008 for corporate taxpayer's income tax in 2018 in the calculation of PPh payable

1. Amount of taxable income obtained by the facility:
(Rp 4.800.000.000 :Rp 11.597.741.567.) X Rp3.273.710.960 = Rp 1.354.902.807.
2. Amount of taxable income that does not obtain the facility:
Rp 3.273.710.960. – Rp 1.354.902.807 = Rp 1.918.808.153.
3. Income tax payable:
= (50% X25% XRp1.354.902.807) + (25%XRp1.918.808.153)
= (Rp 169.362.850.) + (Rp 479.7032.038.)
= Rp 649.064.889.
Taxable income payable in 2018 Rp 649.064.889.
Net profit after tax Rp 2.624.646.071;

From the calculation of the amount of costs incurred to meet the tax obligations of PT Barapala including the nominal amount of Rp 649,064,889, so every month PT Barapala is charged for its tax obligations amounting to Rp 54,088,740. The tax obligations implemented by PT Barapala are consistent with the government's regulatory obligations.

vi. Corporate Income Tax
Fiscal Correction

In the Annual Tax Return of the Agency that has been reported, PT Barapala's taxable income after negative fiscal correction is 637,168,941 with net profit after tax of Rp. 2,576,542,019.
Negative Fiscal Corrections made by i.e., on general and administration costs.

- General and administration costs are Rp.60.000.000-
- Office Expenses

PT Barapala provides human resource development costs to employees for plantation sites to improve the company's security. In the tax law article 6 paragraph 1 letter g namely the cost of scholarships, internships, and training in human resources development (HR) is allowed to be added to the cost of the company, because it can support security on site and to improve the performance of the company and human resources get provision to be able to carry out their duties and responsibilities better.
Tariff article 31 E law No. 36 of 2008 for corporate taxpayer income tax in 2011 in the calculation of PPh obligation:

1. Amount of taxable income obtained by the facility:
(Rp4.800.000.000:Rp 11.597.741.567) X Rp 3.213.710.960
= Rp 1.330.070.386.

2. Amount of taxable income that does not obtain facilities:
Rp 3.213.710.960. – Rp 1.330.070.386;. = Rp 1.883.640.573.
3. Income tax payable:
(50% X 25% X Rp 1.330.070.386.) + (25% X Rp 1.883.640.573.)
= (Rp 166.258.798.) + (Rp 470.910.143.) = Rp 637.168.941

Taxable income payable in the year 2018 Rp 637.168.941;

Net profit after tax Rp. 2.576.542.019.

TAX PLANNING AFTER FISCAL CORRECTION

The calculation above, the amount of income tax owed has a difference of Rp 649,064,889. (Before tax planning) to Rp 637,168,941. (After tax planning). Efficiency that can be obtained from the planning by utilizing the regulation of Law No. 36 of 2008 tariff article 31E for the corporate taxpayer rates in 2018 amounted to Rp 11,895,948.

PT Barapala is a loyal taxpayer. This can be seen from the absence of sanctions or fines for delays in fulfilling tax obligations.

4. Income Tax Article 21

PT. Barapala in cutting PPh 21 employees using gross method which is the most efficient method compared to the other two methods, i.e., gross up method and net method. The following will be presented illustration of the comparison between gross method, gross up method, and net method.

Gross Method :

Salary costs	Rp	11.000.000	(Debit)
PPH 21	Rp.	475.833	(Credit)
Cash /bank	Rp.	10.524.167	(Credit)

Take Home Pay	Rp.	10.524.167	
Net Method			
Salary Costs	Rp.	11.000.000	(Debit)
Pph Cost 21	Rp.	475.83	(Debit)
Cash	Rp.	11.475.833	(Credit)
Take Home Pay	Rp.	11.000.000,-	
Gross Up Method			
Salary	Rp.	11.000.000	(Debit)
Pph Cost 21 (Tax Allowance)	Rp.	568.627	(Debit)
Cash	Rp.	11.568.627	(Credit)
Take Home Pay	Rp.	11.000.000	

Cutting PPH 21 by gross method of the company directly cut PPh 21 directly to employees, while the company only records the cost of salaries paid to employees and take-home pay taken employees have been deducted PPh 21, while the net and gross up method PPh 21 method is borne by the company and must be corrected fiscally positive and add to the company's profit and tax payable.

Based on the above analysis, the author concluded that in fulfilling the obligation to withhold PPh Article 21, PT Barapala's policy in implementing it has been efficient, because if using 2 other methods will result in a larger amount of tax payments.

vii. Income Tax Article 23

PT. Barapala carry out income tax planning article 23 using gross up method. Gross up method is used to increase the value of service transactions, where the number of transactions in the contract includes taxes that must be collected by the company. This is so that the amount of tax deducted and paid by the company can be charged as a fee, if the company applies withholding tax then the amount of tax paid should not be charged as a fee. Example: Use of Work Equipment Rental with transaction value Rp.101.280.400

1. Calculation of PPH 23 before Gross Up

= 2 % x Rp.101.280.400 = Rp. 2.025.608-

= Rp. 2.025.608-

Therefore PPH 23 that must be cut by

2.Calculation of PPH 23 after in Gross Up

Gross Up = (100 x 101.280.400)/98 = Rp.103.347.347-

PPH 23 : 2 % x Rp.103.347.347 = Rp. 2.066.947-

Net Income = Rp.101.280.400-

Based on the calculation above, there is a difference in the cost of using work equipment rental services, where before gross up the use of work equipment rental services amounting to Rp 101,280,400- then after gross up the cost of using the rental services of work equipment increased to RP.103,347,347-

V. CONCLUSIONS AND SUGGESTIONS

A. Conclusion

Based on the analysis and discussion that has been done in the previous chapter, the conclusions that can be taken in this study are:

1. Before planning the tax, the amount of tax paid by PT Barapala amounted to Rp.649,064,889, after tax planning the amount of tax paid is Rp. 637,168,941, means there is a tax saving of Rp 60,000,000, this saving occurs because PT Barapala provides training to employees or provides human resources development, this is allowed in income

tax law number 36 of 2008 article 6 paragraph 1 letter g, so as to reduce profit after tax.

2. Cutting PPH 21 by gross method of the company directly cut PPh 21 directly to employees, while the company only records the cost of salaries paid to employees and take-home pay taken employees have been deducted PPh 21, while the net and gross up method pph 21 method is borne by the company and must be corrected fiscally positively and add to the company's profit and tax payable.

3. Based on the above analysis, the author concluded that in fulfilling the obligation to withhold PPh Article 21, PT Barapala's policy in implementing it has been efficient, because if using 2 other methods will result in a larger amount of tax payments.

4. The expected that the company can carry out tax planning consistently in accordance with tax regulations and try to find other alternatives in the application of its tax planning, other than the gross up method on income tax article 23 so that the tax to be issued is more minimized so that the profit earned is more optimal.

B. Suggestion

Based on the description of the analysis and discussion that has been done, the author can provide advice that is expected to provide benefits for PT Barapala in connection with efforts to achieve an efficient tax burden. Suggestions are:

1. PT Barapala needs to increase knowledge related to tax planning so that employees and companies properly understand the tax regulations based on applicable laws.
2. The Company must always actively follow the changes and developments, this is done in order to avoid actions that violate tax rules, which can result in losses because it can be considered as tax evasion.
3. PT. Barapala knows the benefits of tax planning, namely minimizing the tax burden to obtain maximum profit, therefore the company must to do tax planning appropriately, in order to make savings and delays in payment of taxes that are still in the tax regulations.
4. Expected the PT. Barapala Medan can carry out tax planning consistently and mustalways follow the development of tax regulationsor issues related to taxation.
5. Expected the PT. Barapala can identify articles in the tax law that can be used in tax planning using gross up methods so that the use of funds - corporate funds effectively and efficiently.
6. Proper tax planning implemented by PT. Barapala is expected to implement the use of funds - company funds effectively and efficiently in the sense that the possible tax burden will be paid can be minimized in accordance with the provisions of the applicable legislation, so that the funds can be diverted to other payments that are more beneficial to the company.

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