

Implementation of Tax Planning in Calculating Corporate Income Tax at BUMDes Raharjo, Batu City

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INDEXING	ABSTRACT
Keywords: Keyword 1; Obligation Keyword 2; Taxation Keyword 3; BUMDES Raharjo Keyword 4; Tax planning Keyword 5; Income Tax (PPH)	One form of tax revenue that needs to be considered is the tax imposed on Village-Owned Enterprises (BUMDes). Village-Owned Enterprises (BUMDes) have a crucial role in advancing the economy in various villages in Indonesia with the aim of increasing the income and welfare of local communities, as well as increasing economic growth at the local level. In this research, corporate income tax taxpayers at BUMDes Raharjo Batu City in the Strawberry Barn Agriculture and Tourism Business Unit. The aim of this research is to determine tax planning in calculating corporate income tax at BUMDes Raharjo, Batu City. The research was conducted using descriptive qualitative methods. The data used are the results of direct interviews or with primary data from BUMDes Raharjo Batu City who were willing to be informants for the researcher and then recorded manually or with documentation by the researcher. The data analysis method used is exploratory descriptive analysis (descriptive non-statistical) by analyzing profit and loss reporting data and liability reports through formal and material aspects by studying aspects of income tax deductions related to BUMDes Raharjo, Batu City.

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INTRODUCTION

Indonesia needs significant economic development for the development of society in Indonesia (Gunawan, 2016). Indonesia needs to increase state income through a system of state financial resources, a system is needed, namely effective taxation to support community development, so an integrated information system between institutions is needed to maximize tax revenue and increase the efficiency of state financial management, as well as described by Gunawan (2017), and also Anggreani and Arfianti (2024).

Tax is a taxpayer's contribution to the state owed by an individual or entity which can be enforced and collected based on law, and does not receive direct compensation and is used for state needs for the greatest prosperity of the people. Risnaningsih, et.al, (2022). To encourage the empowerment of village communities and increase village economic income, the village government established Village-Owned Enterprises (BUMDes). BUMDes are business entities that help people meet their needs, especially basic needs, and have the human resources needed to manage business entities as assets that drive the community's economy Puspasari (2022) ; Nugrahaningsih *et al* (2023).

According to Machfuzhoh *et al* (2021), claims that BUMDes' tax obligations are comparable to the company's overall tax obligations. BUMDes' tax obligations begin with withholding and collecting tax, depositing and reporting tax, and fulfilling corporate income tax obligations. In addition, the importance of better training is also recognized. This can be achieved in various ways, such as mentoring, outreach with other parties, technical training, or increasing understanding of taxation as part of public service efforts. This will help BUMDes managers understand, know and realize their responsibilities as Corporate Taxpayers.

Researchers see that there are several problems that occur in BUMDes, namely related to tax reporting. This means that in BUMDes there are still several shortcomings for BUMDes managers, starting from income reports and financial reports as well as tax reports that have not been processed optimally. Is the implementation of taxes in BUMDes Raharjo Batu City perfect or not so this could make the BUMDes not sound in terms of reporting or sound in financial reporting, especially taxes, both corporate income tax and other income taxes related to businesses in the BUMDes.

BUMDes Raharjo Batu City plays an active role in helping the economic welfare of the village and community through utilizing the village's agricultural potential, namely strawberry plants which have been developed into the Strawberry Barn Tourism so that it can provide added value in the management of village economic assets. The existence of BUMDes Raharjo Batu City also provides an increase in the source of Original Village Income. In addition, with the enactment of Government Regulation no. 55 of 2022, BUMDes Raharjo Batu City has the same obligations as limited partnerships, firms, limited liability companies and cooperatives. Therefore, BUMDes Raharjo Batu City is subject to a Final Income Tax Rate of 0.5% which is valid for 4 years or can be subject to the General Article 17 rate of 22% and gets an Article 31E tax deduction facility of 50%. However, BUMDes Raharjo Batu City has or has not carried out tax obligations such as calculating, paying and reporting taxes and BUMDes Raharjo Batu City has also not made deductions for tax objects which is an aspect of income tax deductions.

LITERATURE REVIEW

Definition of the Tax

According to Law No. 28 of 2007 (Undang-Undang Nomor 28 tahun 2007), Article 1 paragraph (1) tax is a mandatory contribution or contribution from an individual or body that is paid to the state and is of a coercive nature which has been regulated in the Law without directly receiving compensation and is used for state needs for the greatest prosperity of the people. According to Nazarov (2016), taxes are obligations imposed on individuals or entities by the government in accordance with general provisions, do not involve exchange or rewards, and are used to fund general expenditure.

Tax Planning

Tax planning is a tool and an initial stage of tax management which functions to accommodate the aspirations that develop from basic human nature (Wang, 2022) ; Hamzat *et al*, 2023). Tax Planning is the initial stage in tax management (Kusumowati and Rejeki, 2020) ; Khasanova *et al* (2023). At this stage, tax regulations are collected and analyzed to determine the type of tax saving strategy that will be implemented (Prasetyo *et al*, 2021). In general, the focus of tax planning is to minimize tax liabilities which includes formal and material aspects (Piantavigna, 2017).

Income Tax (PPh)

According to Law Article 4 paragraph 1, what is meant by income tax is "a tax imposed on tax subjects on income received or earned in the tax year. Corporate Income Tax is a tax imposed on every business result received by Corporate Taxpayers (Kusumawati, 2022). The results of this business are usually stated in the annual financial report of a company or certain entity which is contained in the profit and loss statement. However, it does not necessarily mean that the profits or losses are subject to tax as a whole because there are several costs that are recognized fiscally. There are costs which in accounting are recognized as a deduction from income but fiscally cannot necessarily be used as a deduction from that income (Hanifah and Wijaya, 2019). Therefore, it could be that the financial report in accounting results in a loss, but after calculating it again fiscally it could be that the company or agency makes a profit which makes the company or agency have to pay and report its taxes.

Aspects of Income Tax Deductions in Village-Owned Enterprises

Village-Owned Enterprises (BUMDes) are village business entities formed/founded by the village government whose capital ownership and management are carried out by the village government and the community (Saputra and Fitriah, 2022). In this research, researchers focused on BUMDes Raharjo, Batu City. Basically, Village-Owned Enterprises (BUMDes) have the same obligations as Limited Partnerships, Firms, Limited Liability Companies and Cooperatives in carrying out their tax obligations. Damajanti and Karim (2017) stated that one of the taxpayer's obligations is to calculate and pay the tax owed that must be paid. The aspect of withholding Income Tax is in accordance with the activities carried out by BUMDes Raharjo Batu City corporate taxpayers, including Income Tax Article 21 and Income Tax Article 23.

Village Owned Enterprises (BUMDes)

Based on Republic of Indonesia Government Regulation No. 11 of 2021 concerning Village-Owned Enterprises, Village-Owned Enterprises or known as BUMDes are legal entities established by villages and/or together with villages to manage businesses, utilize assets, develop investment and productivity, provide services, and/or provide other types of business for the greatest welfare of village communities (Pane *et al*, 2022). Ikhwansyah *et al* (2020) states that BUMDes are business entities whose capital is entirely or mostly owned by the village through direct participation sourced from village wealth funds which have been separated separately to manage assets, services and other businesses so that they can be used as much as possible for the welfare of the community.

RESEARCH METHOD

Types of Research

Field research is a type of research carried out, where in order to obtain real and relevant data it is carried out directly on the object being studied. This research was carried out by collecting data or information obtained through field surveys and direct interviews at the location of the research object to obtain detailed data on the company being studied using research techniques by exploring the phenomenon of the development of the condition of the research object and describing research results from data in a certain period. The type of research used in this research is descriptive qualitative research. The purpose of using

qualitative methods is to obtain data from observations, interviews or in the form of descriptions/explanations regarding the variables studied.

Location and Place of Research

Location is the place where researchers conduct research. The location of this research is in BUMDes Raharjo, Batu City, Jl. Serda Hariadi No.66, Pandanrejo, kec. Bumiaji, Batu City, East Java. The research was carried out during the end of December 2024 until the end of January 2025.

Types and Sources of Data

The data source used in this research is a primary data source. Primary data is a source of data obtained directly from the source (Herry Angwirya, 2021). Primary data can be obtained at that time, namely from the analysis unit, namely expert sources (without intermediaries) or people within the company or agency or organization being studied which contains accounting policies and tax policies applied to BUMDes Raharjo, Batu City.

Data Analysis Method

The data analysis used in this research is descriptive exploratory (descriptive non-statistical), namely explaining the actual state of the research object, by collecting data and information, then compiling it, studying it and analyzing it further, as well as described by Brannen (2017) ; Matanda (2022) ; Magembe (2024) ; Ramlo (2024). This research analyzed the application of Tax Planning in Calculating Corporate Income Tax at BUMDes Raharjo Batu City, through formal aspects and material aspects so that BUMDes can carry out their tax obligations optimally by calculating taxes in accordance with applicable tax regulations, analyzing aspects of Income Tax withholding and analyzing the use of Final MSME rates and the use of general rates Article 17 with tax deduction facilities Article 31, E on the Government Regulation No. 23 of 2018, as well as explained by Hartini (2018) ; Tambunan (2018).

RESULT AND DISCUSSION

Calculation of Corporate Income Tax Before PPh Tax Planning

BUMDes BUMDes Raharjo Batu City received operating income of IDR 2,925,000 in the period October 2024 and in the period December 2024 BUMDes Raharjo Batu City Lumbung Straberi experienced an increase in business income of IDR 3,432,000, data obtained during the research. The following is a table of the calculation of Corporate Income Tax for BUMDes Raharjo Batu City for the combined period from October 2024 to December 2025 before Tax Planning was carried out with strawberry sales revenue of IDR 76,300,000.

Table 1. Fiscal Profit and Loss Report of BUMDes Raharjo Kota Batu Barnbung Strawberry Combined for October 2024 to January 2025 before Tax Planning (in Rupiah)

	Profit and Loss Before Tax Planning (Commercial)	Profit and Loss Before Tax Planning (Fiscal)	Legal Basis
Income			
Strawberry Barn			
Strawberry Sales Revenue	Rp 76.300.000		
Fresh Strawberry Sales Results	Rp 46.000.000		
Sales of Processed Strawberries	Rp 30.300.000		
Miscellaneous Income	Rp 2.250.000		
Revenue from the sale of used goods	Rp. 850.000		
Revenue from the sale of land media	Rp 1.400.000		
Total Revenue		Rp 78.550.000	
Cost of Goods Sold			
		Rp 36.000.000	
Cost of Strawberry Raw Materials	Rp 36.000.000		
Cost of Buying Fresh Strawberries	Rp 24.000.000		
Cost of Buying Processed Strawberries	Rp 12.000.000		
Labor Costs	Rp 10.000.000		
Monthly Employee Salary Cost	Rp 8.000.000		
Cost of Daily Employee Wages	Rp 2.000.000		
Factory Overhead Costs	Rp 4.000.000		
Electricity Costs	Rp 2.000.000		
Water Costs	Rp 800.000		
Maintenance Costs	Rp 1.200.000		
Total Cost of Selling		Rp 50.000.000	
Gross Profit		Rp <u>78.550.000</u> – Rp 50.000.000	
Total Gross Profit		Rp. 28.550.000	
Operational Expenses			
Employee Load:			PMK 20/20210
Employee Salary	Rp 4.000.000		
Employee Wages	Rp 2.000.000		
Electrical and Water	Rp 1.200.000		
Phone and Internet	Rp 800.000		
Advertisement	Rp 800.000		SE- 27/PJ.22/1986
Promotion and Marketing	Rp 2.000.000		

Other burden	Rp	1.200.000	
Total Expenses Operational			Rp 12.000.000
Operating Profit	Rp	<u>28.550.000</u> -	
	Rp	12.000.000	
Total Operating Profit			Rp 16.550.000
Non-Operational Expenses			
Bank Interest Expense	Rp	2.000.000	
Burden of Receivables Losses	Rp	200.000	
Total Non-Operational Expenses			Rp 2.200.000
Profit Before Tax	Rp	<u>16.550.000</u> -	
	Rp	2.200.000	
Total Profit Before Tax			Rp 14.350.000
Income Tax PPH			
		Rp14.350.000 x 22%	
Total Taxes Income			Rp 3.157.000
Net Profit			
Profit Before Tax	Rp	<u>14.350.000</u> -	
Income Tax	Rp	3.157.000	
Total Net Profit			Rp 11.193.000

Source: BUMDes Raharjo Kota Batu Strawberry Barn 2025

Based on table 1. the calculation above, it is known that the profit before tax generated by BUMDes Raharjo Kota Batu Lumbung Straberi in the combined period of October 2024 is IDR 14,350,000 before tax planning is carried out. The following is a calculation of the amount of tax owed that must be paid by the combined BUMDes Raharjo Batu Lumbung Straberi City from October 2024 to January 2025 using the General Income Tax rate Article 17 and the tax deduction facility Article 31E. Calculations using General Income Tax rates Article 17 and tax deduction facilities Article 31E

$$= 22\% \times 50\% \times \text{IDR } 14,350,000$$

$$= \text{Rp. } 1,578,500$$

Based on Government Regulation no. 55 of 2022 explains that BUMDes are subject to taxpayers who must be subject to the final PPh rate for MSMEs with gross turnover below IDR 4,800,000,000 in one tax year. However, in accordance with Article 59 paragraph (2b), the calculation of the time period that will be imposed on joint BUMDes/BUMDes Taxpayers is calculated from the Tax Year this Government Regulation comes into effect, namely 2022. Therefore, BUMDes Raharjo Kota Batu Lumbung Straberi cannot yet be subject to the Final Income Tax rate of 0.5% in 2024. However, BUMDes will be subject to the Final UMKM rate starting in 2025. Therefore, Taxpayers can be subject to the Final Income Tax rate of 0.5% in 2024. others, namely the General Tariff Article 17 of 22% and BUMDes Raharjo Kota Batu Lumbung Straberi get a facility in the form of a tax deduction of 50% from the Article 31E rate because the Taxpayer is a domestic Taxpayer with a gross turnover of under IDR 50,000,000,000.

Formal Aspect

Companies in Indonesia in preparing financial reports are guided by PSAK and tax regulations. In preparing financial reports, management requires assessments and estimates. This provides management with flexibility in preparing financial reports as regulated in the Financial Accounting Standards (PSAK) No.1 guidelines regarding the presentation of financial reports using an accrual basis. The Indonesian Accounting Association (IAI) in 1997 issued a statement on Financial Accounting Standards (PSAK) No. 46 which regulates income tax (PPH) accounting which began to be implemented in 2001. Before the implementation of PSAK No. 46, According to Hidayat (2013:309) companies only calculate and recognize the amount of income tax expense for the current year without calculating and recognizing deferred tax, tax obligations start from the application of tax regulations.

Therefore, non-compliance with the law can cause tax surprises in the future. In this research, BUMDes Raharjo Kota Batu Lumbung Straberi strives to comply with applicable tax regulations. This is proven by the fact that BUMDes Raharjo Kota Batu Lumbung Straberi has been able to carry out its tax obligations optimally. The Tax Planning regarding tax obligations that has been formally carried out by BUMDes Raharjo Kota Batu Lumbung Straberi includes:

- In accordance with applicable tax regulations, every Taxpayer who meets the subjective and objective requirements is required to register at the local Directorate General of Taxes Office to obtain a Taxpayer Identification Number. In this research, BUMDes Raharjo Kota Batu Lumbung Straberi has registered to obtain a Taxpayer Identification Number (NPWP) with number 95.951.426.6-403. 000 in the name of BUMDes Raharjo Kota Batu Lumbung Straberi and has been registered at the Batu Pratama Tax Service Office. on March 14, 2019.
- Apart from that, BUMDes Raharjo Batu City has carried out bookkeeping for 2019 to this year's tax year.
- In accordance with applicable tax regulations, every Taxpayer who meets the subjective and objective requirements is obliged to make deductions/collections on the income they earn. So in this research BUMDes Raharjo Batu City has made tax payments from 2019 to the current tax year as written in Law Number 16 of 2009 concerning General Provisions and Tax Procedures, NPWP is a number given to Taxpayers as a means in tax administration which is used as identification for Taxpayers in carrying out their tax rights and obligations.
- BUMDes Raharjo Batu City has carried out tax reporting from 2020 to the current tax year.

Material Aspect

According to Ratnasari (2016) ; Gultom (2022) said that the material aspect of tax planning is imposed on tax objects in the form of circumstances, deeds, and events. This material aspect includes the calculation of taxes that do not exceed and do not decrease. And for tax objects, they must be reported correctly and completely.

Based on the results of the analysis and calculations that the author has done, there are tax objects that can be subject to Income Tax on business activities carried out at BUMDes Raharjo Kota Batu Lumbung Strawberry. BUMDes Raharjo Batu Lumbung Strawberry City has made a deduction on the tax object. It is evidenced by the

determination of the Amount of Income Tax (PPh) Article 21, which is based on the results of the total income of permanent employees of BUMDes Raharjo Kota Batu strawberry barn business unit, namely from Gross income plus Net income, the highest value of the total employee income MR Rp. 5,474,000 and the lowest Net income of employees NW, NS Rp. 5,241,000 so that Zero Income Tax in the income does not exceed the minimum limit of PTKP and article 23 BUMDes can withhold Income Tax Article 23 amounting to IDR 44,260 in the period from October 2024 to January 2025.

This means that the deduction of corporate taxpayers has been optimally carried out and for Corporate Income Tax, the calculation of Income Tax for the Raharjo BUMDes Agency Batu City for the combined period from October 2024 to December 2025 before the implementation of Tax Planning with strawberry sales revenue of IDR 76,300,000. For the calculation of the amount of tax payable that must be paid by BUMDes Raharjo Kota Batu Lumbung Strawberry combined from October 2024 to January 2025 using the General Income Tax Article 17 rate and the Article 31E tax reduction facility.

The calculation using the General Income Tax rate Article 17 and the Article 31E tax deduction facility, namely the calculation = $22\% \times 50\% \times \text{IDR } 14,350,000 = \text{IDR } 1,578,500$, this value has been paid by BUMDes Raharjo Kota Batu so that in the Implementation of Tax Planning in the Calculation of Corporate Income Tax at BUMDes Raharjo Kota Batu has been carried out optimally with the payment and reporting of income tax has been carried out optimally.

CONCLUSION

Tax Planning in the Calculation of Corporate Income Tax at BUMDes Raharjo Kota Batu related to (3M) Calculating, Paying, and Reporting taxes in accordance with applicable tax regulations through formal aspects and material aspects in Tax Planning, especially in the managed business unit, namely the Strawberry Barn which the researcher focuses on calculating income tax in the fresh and processed strawberry sales sector based on the profit and loss statement has made payments and reporting in accordance with article 21, Article 23, Corporate Income Tax and Article 17 have been optimally carried out with the details of the payment, namely BUMDes Raharjo Kota Batu Lumbung Strawberry has made a deduction on the tax object.

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