Comparative Analysis of the Application of Corporate Income Tax Between Based on the Income Tax Law Number 36 of 2008 with Government Regulation Number 23 of 2018 on CV. ITM

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Abstract. Micro, Small, and Medium Enterprises (MSMEs) taxpayers with a gross circulation of up to IDR 4.800.000.000,00 are given the facility to choose the tax rate used to calculate the income tax payable. MSMEs taxpayers can choose to use income tax calculations based on Income Tax Law Number 36 of 2008 or Government Regulation Number 23 of 2018. This study aims to determine the comparison of the calculation of the tax payable on the owed entity on the CV. ITM which is a company engaged in catering services using calculations by the income tax calculation based on the Income Tax Law Number 36 of 2008 and Government Regulation Number 23 of 2018 to find out the most appropriate and profitable method to efficiency corporate income tax. The data used in this research are secondary data collected through documentation techniques. The data analysis technique used in this research is a descriptive quantitative analysis technique. The results showed the CV. ITM is more efficient to use tariffs by Government Regulation No. 23 of 2018 to calculate the amount of corporate income tax because it can streamline the corporate income tax.

Keyword: corporate income tax, income tax law number 36 of 2008, and government regulation number 23 of 2018.

1. Introduction

At this time, Indonesia is intensively carrying out development in all fields in the fields of economy, social, law, education, and especially in the infrastructure sector, considering that the Indonesian government is planning to relocate the Indonesian capital to new areas. So, to realize national development, of course, requires a large budget. The government certainly has to maximize the potential for state revenue through sources of state revenue. Sources of state revenue can be grouped into revenue from the tax sector, natural resources, customs and excise, levies, fees, donations, profits from State-Owned Enterprises, and other sources [1]. Of all these sources, the largest source of state revenue is tax revenue. Taxes are contributions to the state (which can be enforced) owed by those who are obliged to pay them according to regulations with no return of performance, which can be directly appointed, and whose use is to finance general expenses related to the state's task of administering the government [2].

In terms of the latest Indonesian economic conditions, Micro, Small and Medium Enterprises (MSMEs) are the majority of tax subjects. Based on data from the Ministry of Cooperatives and Small and Medium Enterprises of the Republic of Indonesia in 2018 [3] the number of MSMEs in Indonesia was 64,194,057 units or 99.99% of the total national business, MSMEs contributed 61.07% to Gross

Domestic Product (GDP), and 97.00% in employment. MSMEs have other roles as the creation of new markets, creating a balanced national economic structure, regional development, income distribution, and economic growth [4]. The increasing number of MSMEs each year provides an opportunity for the government to explore the potential for tax revenue through MSMEs by targeting this subject to increase tax revenue, especially from income tax. But, many MSMEs taxpayes thinks that tax is so difficult. There is a view that the method of calculating tax is difiicult for small dan medium enterprise with minimal recording or accounting capabilities [5]. Because based on [6] research understanding taxation has a positive and significant effect on taxpayer compliance. So, The government seeks to create a taxation ecosystem that is friendly to MSMEs so that the participation of MSMEs can increase. One of the efforts made by the government is by issuing Government Regulation Number 46 of 2013 [6] which regulates the treatment of income from taxpayers whose income does not exceed IDR 4.800.000.000,00 with a final rate of 1% which comes into effect 1 July 2013. The application of Government Regulation Number 46 of 2013 has a positive impact on increasing tax revenue from corporate taxpayers on the issuance of Government Regulation Number 46 of 2013 which can increase tax revenue compared to the provision of using the tariff of Article 17 paragraph (1) based on [8] reseacrh. However, even though the implementation of Government Regulation Number 46 of 2013 has increased tax revenue, MSMEs actors have not fully implemented it due to lack of government socialization [9]. PP 46 is generally good, but evaluation is still needed [10]. Over time, Government Regulation Number 46 of 2013 is considered to have many shortcomings and needs to be adjusted to the current conditions of the Indonesian economy. Some of these deficiencies can be seen in the research conducted by [11] PP 46 is unfair and only proritizes simpicity for tax revenues. In addition, many MSME players also feel that the final 1% rate is too high. Therefore, the government cut tariffs on the final income tax to 0.5% and stipulated in Government Regulation Number 23 of 2018 [12]. This tariff reduction is intended to encourage public participation in formal economic activities. So, by mapping an easy and light taxation structure for MSMEs, it is hoped that it will provide justice and convenience in carrying out tax obligations for MSMEs, MSME participation in tax revenues is wider, and tax revenues increase.

Currently, MSMEs taxpayers who have a gross circulation of up to IDR 4.800.000.000,00 can choose the tax rate that will be used in calculating their payable income tax. MSMEs taxpayers can choose to use calculations based on Income Tax Law Number 36 of 2008 [13] or use calculations based on Government Regulation Number 23 of 2018 [12]. Therefore, entrepreneurs must be careful in choosing the rates used to calculate their payable taxes so that tax savings strategies can be carried out efficiently. CV. ITM is a company located in Denpasar and is engaged in catering and event organizer services which were established in 2015. Services provided by CV. ITM is a catering and event planning service for various activities. CV. ITM revenue and profit are increases every year. In its operational activities in 2019 CV. ITM made a profit and had a gross turnover of Rp 3.758.464.130,00. So, CV. ITM has to choose which tax calculation suits the company in order to save and stramline corporate tax payments. Similar research conducted by [14] which states that company has profit margin of 7% more efficient use tariffs based on Government Regulation Number 46 of 2013 compared using the income tax rate in accordance to Law No. 36 of 2008 as in the range of a profit margin of 7% using Government Regulation Number 46 of 2013 taxpayers can save 50% cash flow. In addition, the application of a single tariff based on Government Regulation Number 46 of 2013, which is 1% of turnover, is more efficient to use to calculate Corporate Taxpayer Income Taxes who have high-profit margins because the tax will decrease, while for those whose profit margins are low, their taxes increase [15].

Based on this, the concern is 1) how to compare the amount of tax payable CV. ITM use tariff calculations following Income Tax Law Number 36 of 2008 and Government Regulation Number 23 of 2018? 2) Tariff according to which rules are more efficiently used by CV. ITM in calculating the amount of tax owed in 2019?

2. Literature Review

2.1 Corporate Income Tax

Taxes are mandatory contributions to the state that are owned by individuals or entities that are coercive based on law, without direct reciprocity and are used for the state's needs for the greatest prosperity of the people Law 16 of 2009 [16]. Based on Income Tax Law Number 36 of 2008 [13], Income Tax is imposed on the Tax Subject on the income received or earned in the Tax Year. Income tax is included in the category as subjective tax, meaning that the tax is imposed because of the subject, namely those who have met the criteria stipulated in the tax regulations. So there is an affirmation that if there is no tax subject, then it is clearly not subject to tax [1]. Corporate Income Tax (PPhB) is a state tax imposed on each additional economic capacity received by a taxpayer from a business entity, both domestic and foreign. One of the tax subjects is the corporate tax subject of [17].

2.2 Income Tax Law Number 36 Of 2008

In Income Tax Law Number 36 of 2008, it regulates the tax subject, tax object, fees that may and may not be deducted from the calculation of gross turnover, as well as the rates used in calculating the amount of the taxpayer's income tax. Tax calculations based on Law Number 36 of 2008 are based on taxable income (net fiscal income) obtained from fiscal financial statements. The preparation of fiscal financial statements is based on the application or principle of the taxable and deductable (taxability-deductibility mechanism) [18]. The legal basis used in the preparation of fiscal financial statements is Income Tax Law Number 36 of 2008 Article 6 and Article 9 and several regulations that support whether or not an expenses can be charged. Fiscal corrections are made to calculate the company's taxable income because fiscal corrections occur due to differences in commercial accounting and tax regulations. The difference relates to the recognition of income and expenses. This difference results in a fiscal correction, both a positive correction (increase in taxable profit from commercial profit) and a negative correction (a decrease in taxable profit from commercial profit) [19]. According to [20], these differences can be in the form of permanent differences and time differences. The tax rate determined on the taxable income of corporate taxpayers is regulated in Article 17 of Income Tax Law Number 36 of 2008, which is 25%. Further provisions are provided for in Article 31E, domestic corporate taxpayers with a gross circulation of up to Rp 50.000.000.000,00 receive facilities in the form of reduced rates of 50% of the rates as referred to in Article 17 paragraph 1b and paragraph 2a which are imposed on Subjective income. Tax from the gross revenue share of up to Rp 4.800.000.000,00.

2.3 Government Regulation No. 23 of 2018

Government Regulation Number 23 of 2018 is effective July 1, 2018. This regulation was issued to replace the previous regulation, namely Government Regulation Number 46 of 2013. Government Regulation Number 23 of 2018 regulates income tax from businesses that have certain gross circulation with a final rate of 0.5%. Gross turnover is referred to is gross circulation not exceeding 4.8 billion. So, explicitly this regulation is intended to target MSME players because businesses that can be grouped into MSME businesses are further regulated in Law No. 20 of 2008 [21]. Unlike Government Regulation Number 46 of 2013, Government Regulation Number 23 of 2018 is optional because taxpayers can choose to use a general scheme that refers to Income Tax Law Number 36 of 2008 or can choose to follow the final 0.5% Government Regulation Number 23 of 2018 scheme. Income tax following taxpayer's ability. This optional nature provides an advantage for individual and corporate taxpayers who have not been able to keep books properly and in an orderly manner, the application of a final rate of 0.5% makes it easier for these taxpayers to carry out their tax obligations because the tax calculation becomes simpler, namely 0.5 % of gross income. However, the consequence is that taxpayers must continue to pay taxes even though they experience losses. Meanwhile, corporate taxpayers who have kept their books properly and orderly may choose to use income tax calculations based on the general scheme of article 17 of Income Tax Law Number 36 of 2008 with the consequence of calculating the income tax rate will refer to the rates of Article 17. However, when experiencing loss taxpayers are free from tax payments. However, the use of the Government Regulation Number 23 of 2018 scheme tariff calculation has a grace period. The time limit given to taxpayers who want to take advantage of Government Regulation Number 23 of 2018 is 7 years for individual taxpayers, 4 years for corporate taxpayers in the form of cooperatives, CVs or firms, and 3 years for corporate taxpayers in the form of PT. After the deadline, taxpayers will return to using the general scheme as regulated in Article 17 of Law Number 36 of 2008. Because this deadline is intended to encourage taxpayers to carry out good bookkeeping and business development.

2.4 Empirical Study
The implementation of PP 46 provides an advantage for taxpayers by paying less tax each year [22]. The value of income tax payable based on PP 46 of 2013 is smaller than the value of income tax payable under the general scheme of income tax law is also shown in the research of [23] and [24]. Also, based on [25] research tax payable using PP 23 is lower than using a general scheme. However, [26] stated that the comparison of tax calculations using a general scheme is more profitable than using the NPPN method and the final tax method. Just like Halim, [27] indicated that the use of general schemes is more profitable than using PP 46 because entities that experience fiscal losses can compensate for these losses in the following year, if not obliged to use PP 46 calculations. In addition, in Monika's research [28] also concluded that there are companies that are more efficient using the general scheme than the PP 23 scheme.

3. Methodology
The type of data used in this research is quantitative data. The quantitative data used in this research is a list of CVs. ITM 2019 and the financial statements of CV. ITM 2019 in the form of an income statement. Sources of data used in this study are secondary data obtained in the form of documents or data that have been finished or data that has been processed and sourced from records in the company or other sources. The data collection procedure used in this research is documentation, namely data collection which is done by looking at the data required in research, recording, and analyzing the company's financial statements and list of CV gross circulation. ITM is required as an object of research. The data analysis technique used in this research is a quantitative descriptive analysis technique. The descriptive quantitative data analysis technique is a data analysis technique that uses data in the form of numbers as a tool to analyze a symptom or event under study and seeks to describe the symptom or event in the form of numbers that the recipient of the information can easily understand.

4. Result and Discussion
4.1 Calculation of Income Tax Based on the Scheme of Income Tax Law Number 36 Year 2008
The calculation of the company's payable income tax is based on the taxable income statement by making corrections to the costs or income listed in the income statement of CV. ITM 2019. Before the fiscal correction was made to the commercial income statement CV. ITM in 2019, the profit earned by CV. ITM is IDR 773.201.019. After making fiscal corrections to the CV. ITM had a change in profit before tax to IDR 798.706.201. This happens because there is a fiscal correction to the costs incurred by the company. Analysis of the fiscal corrections to the income statement of CV. ITM is as follows:

1. For internet and telephone expenses amount to IDR 11.355.868 which is owned by the company, it is used to top up employee credit and internet subscription packages. Accordingly, under [29], these charges may only be recognized as 50% of total internet and telephone charges in the tax year and internet and telephone charges are corrected positively by 50% of total company internet and telephone charges.
2. For the compliment food espenses of IDR 3.818.680 owned by the company, this cost represents the cost of providing food and drinks to the owner's family and is not related to the company's business activities. Thus, based on [30] and [31] these costs must be subject to positive fiscal correction.

3. The company's contribution expenses of IDR 3.320.000 is not following the donations stated in Article 6 Paragraph 1 letters i, j, k, l, and m of Law Number 36 of 2008 and Government Regulation Number 93 of 2010 [32] so that it must be subject to positive fiscal correction.
4. Bank interest income earned by CV. ITM amount of IDR 2.458.145 is the final tax object based on the provisions of Article 4 Paragraph (2) of Income Tax Law Number 36 of 2008 so that this income must be subject to negatively fiscal correction
5. The commission expenses amount of IDR 2.627.118 owned by the company is intended for payment of commissions using the online order application so that must be corrected fiscal positively following Income Tax Law 36 of 2008
6. The religious ceremonies expense amount of IDR 12.030.500 which is owned by the company is the cost used to purchase religious ceremony facilities and infrastructure. In general, these costs are not related to the company's operational activities and cannot be recognized as a deduction from gross income, so a positive correction must be made following Income Tax Law No. 36 of 2008
7. Current account tax fee is the final tax fee charged on bank interest income earned by CV. ITM so that according to Article 9 Paragraph (1) letter h of income tax Law No. 36 of 2008, the tax fee for current accounts must be subject to positive fiscal correction amount to IDR 489.175.

Based on the fiscal correction has been done, it can be known to the company's fiscal net income to calculate the amount of income tax owed to the company. So that due to the gross circulation of CV. ITM in one year does not exceed IDR 4.800.000.000,00 so based on Article 31E of Income Tax Law Number 36 of 2008 CV. ITM is granted a tariff reduction facility of 50% of the tariff in Article 17 Paragraph (1) and Paragraph (2a). So that the calculation of the amount of income tax CV. ITM 2019 based on the general tariff scheme of Income Tax Law Number 36 of 2008 can be seen in the following table:

Table 1. Calculation of Income Tax with the Scheme of Income Tax Law Number 36 of 2008

Net Profit (Loss) Before Tax	IDR 773.201.019	
Net Profit (Loss) After Fiscal Correction	IDR 798.706.281	
Taxable Income (PKP)		IDR 798.706.000
Income Tax Payable		
(50% x 25% x IDR 798,706,000)		IDR 99.838.000
Total Income Tax Payable		IDR 99.838.000

Thus, the amount of income tax payable CV. ITM in 2019 based on the tariff of Income Tax Law Number 36 of 2008 is IDR 99.838.000

4.2 Calculation of Income Tax Based on Government Regulation Scheme Number 23 of 2018

In 2019 CV. ITM has a gross circulation amount of IDR 3.758.464.130.00. CV. ITM has a gross circulation of less than IDR 4.800.000.000.00. So, based on Government Regulation Number 23 of 2018 the gross circulation of CV. ITM is a tax object that can be subject to a final tax rate of Government Regulation Number 23 of 2018 of 0.5% which is multiplied by the monthly gross turnover. The calculation of the income tax payable CV. ITM is based on the Government Regulation Number 23 of 2018 scheme can be seen with the following table.

Table 2. Calculation of Income Tax with the PP 23 Year 2018 Scheme

Tax period	Gross Turnover	Rates	Income Tax Payable
January	296.119.885,00	0,5%	1.480.599
February	268.307.162,00	0,5%	1.341.536
March	274.223622,00	0,5%	1.371.118
April	286.189.000,00	0,5%	1.430.945
May	353.274.000,00	0,5%	1.766.370
June	322.215.614,00	0,5%	1.611.078
July	299.633.642,00	0,5%	1.498.168
August	321.398.567,00	0,5%	1.606.993
September	319.666.768,00	0,5%	1.598.334
October	324.530.332,00	0,5%	1.622.652
November	319.715.789,00	0,5%	1.598.579
December	373.189.749,00	0,5%	1.865.949
Total	3.758.464.130,00		18.792.321

Thus, the amount of corporate income tax CV. ITM based on calculations using the tariff according to Government Regulation Number 23 of 2018 is IDR 18.792.321. In the calculation of PP 23 of 2018 the company does not need to make fiscal corrections because the income tax value is obtained from gross circulation which has been subject to a final rate of 0.5%. At the end of the tax year, the company does not need to calculate the payable tax because the tax payable has been paid every month following the provisions of Government Regulation Number 23 of 2018.

4.3 Comparison of Income Taxes Based on General Schemes and PP Schemes 23

After calculating the income tax using the rates following Income Tax Law Number 36 of 2008 and Government Regulation Number 23 of 2018, the comparison results obtained from the calculation company income tax of CV. ITM is shown with the following table:

Table 3. Comparison of Company Income Tax CV. ITM 2019

Company	UU No. 36 of 2008	PP 23 of 2018	Difference
CV. ITM	IDR 99.838.000	IDR 18.792.321	IDR 81.108.679

There is a very significant difference in the value of corporate income tax at CV. ITM when using the calculation scheme of Income Tax Law Number 36 of 2008 and Government Regulation Number 23 of 2018. CV. ITM. Based on this comparison, the difference in the calculation of corporate income tax is IDR 81.108.679 where the results of the calculation of income tax using Government Regulation Number 23 of 2018 are lower than the results of the calculation of income tax based on Income Tax Law Number 36 of 2018.

5. Conclusion

Based on the results of the discussion and analysis that has been carried out, the following conclusions are obtained:

1. The amount of the corporate income tax value of CV. ITM based on Income Tax Law Number 36 of 2008 obtained a result of IDR 99.838.000 and the amount of income tax based on Government Regulation Number 23 of 2018 was obtained IDR 18.729.321. Thus, the difference between the amount of income tax is obtained based on Income Tax Law Number 36 of 2008 and Government Regulation Number 23 Of 2018 amounting to IDR 81.108.679
2. In calculating the amount of income tax CV. ITM is more efficient in using tariffs following Government Regulation Number 23 of 2018 because it causes the value of income tax payable to be lower by IDR 81.108.679.

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