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## ANALYSIS OF TAX PLANNING IMPLEMENTATION TO MINIMIZE VALUE ADDED TAX LOAD

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**Abstract:** As a sizable source of state revenue, of course taxes are also a problem for the community, because taxes are in almost every activity we carry out, starting from Value Added Tax (VAT), Income Tax, and Sales Tax on Luxury Goods, and other taxes. This consider points to see how the execution of charge arranging to play down the assess burden payable esteem included assess at PT. Mobar Sarana Energi. The object of this research is tax planning and minimizing the tax burden payable for value added tax. The research method used was a qualitative study through a case study method, and the data obtained were both primary and secondary data. Primary data from interviews, observations and documents, then secondary data from company records or sales tax data. From the results of research in 2019 and 2020, it was found that by implementing tax planning on VAT with the mechanism of delaying input tax credits and compensation, it was able to equalize VAT while purchasing taxable goods/ services with VAT would be able to reduce the tax burden owed by 6.8 percent.

**Keywords:** Tax Planning; Tax Cost Payable; Value Added Tax

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### INTRODUCTION

The expansion of economic activity in Indonesia will never be separated from the role of taxes in it, because taxation has become a mainstay for state finances. Its contribution to national income is very large and increasingly vital. Based on the realization of the 2019 APBN, tax revenues both domestic and foreign tax revenues accounted for almost 79.1 percent of total state revenue. Where all the burdens needed by the government in order to operate the running of the state apparatus and provide a presentation of the basis for the public are very dependent on the acquisition. However, the quality of the sensitivity of citizens to contribute taxes is still very far from the dream. Compared to its economic activities, Indonesia has not been able to get income from taxes in accordance with the desired amount. In fact, the receipt of taxation is a form of protection of our assets to government managers, where these assets will be used for the public interest in order to achieve the prosperity of the nation. (Nurisdianto 2019).

**Table 1. Tax Contribution to APBN 2016-2020**

| Year | Amount (in billion) |              | Percentage (%) |
|------|---------------------|--------------|----------------|
|      | State Revenue       | Tax Revenue  |                |
| 2016 | 1.546.946,60        | 1.284.970,10 | 83,1           |
| 2017 | 1.654.746,10        | 1.343.529,80 | 81,2           |
| 2018 | 1.928.110,00        | 1.518.789,80 | 78,8           |
| 2019 | 1.955.136,20        | 1.546.141,90 | 79,1           |
| 2020 | 1.698.648,50        | 1.404.507,50 | 82,7           |

Source: [www.bps.go.id](http://www.bps.go.id) (2021).

Based on the description in table 1, it can be seen why tax revenue plays a very important role and is a big contribution to the state, namely because almost more than 80 percent of state revenue comes from taxes, both domestic and foreign taxes. So that the tax component cannot be separated from the State Revenue and Expenditure Budget (APBN) because basically the tax component is one of the state revenues that helps the government a lot in advancing the country. (Cristina 2021)

As a source of substantial state revenue, of course, taxes are also a problem for the community, because taxes are almost in every activity we do, starting from Value Added Tax (VAT), Income Tax (PPH), and Sales Tax on Luxury Goods. (PPnBM) and other taxes. In addition, if the tax burden given to the community is too large, the people must pay taxes in large enough amounts as well. (Suryati 2017)

Among several taxes imposed by taxpayers in Indonesia, one of them is Value Added Tax (VAT). According to Law no. 42 of 2009 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods. Value Added Tax (VAT) is a tax levied on every sale and purchase transaction of domestic goods or services by individual, corporate and government taxpayers.

**Table 2. 2016 - 2020 PPN and PPnBM receipts**

| Year | Amount (in trillion) |       | Total | Percentage |
|------|----------------------|-------|-------|------------|
|      | PPN                  | PPnBM |       | (%)        |
| 2016 | 396,0                | 16,2  | 412,2 | 96,1       |
| 2017 | 463,5                | 17,2  | 480,7 | 96,4       |
| 2018 | 520,4                | 16,9  | 537,3 | 96,9       |
| 2019 | 574,1                | 18,6  | 592,7 | 96,9       |
| 2020 | 664,3                | 21,6  | 685,9 | 96,9       |

Source: [www.bps.go.id](http://www.bps.go.id) (2021)

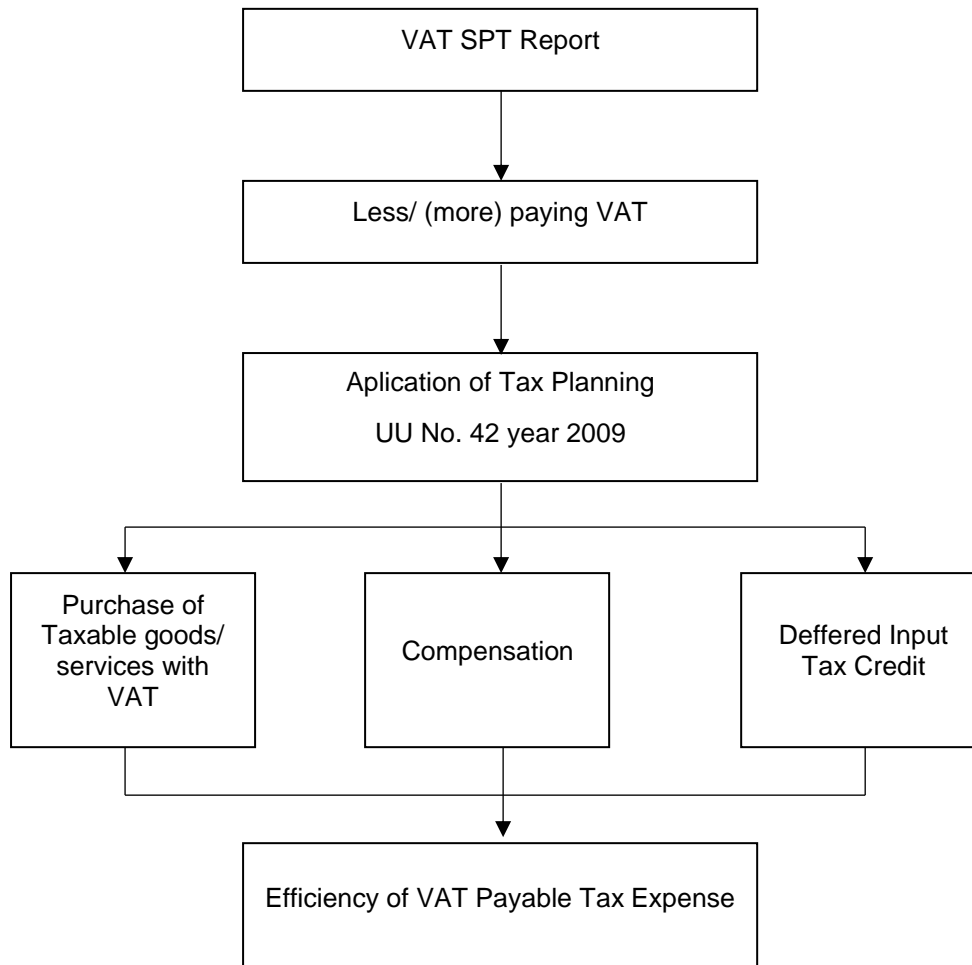
The increase in tax revenue on VAT in tax revenue is valued at more than 90 percent annually as in table 2, this shows where Value Added Tax (VAT) is inseparable from every sale and purchase transaction carried out by all taxpayers, both individuals, companies, and the government. Therefore, Value Added Tax (VAT) is a very important component of tax revenue. The increasing quantity of business will also be in line with the tax revenue that will be received, especially tax revenue on VAT. (Syafiqoh & Winarningsih 2020)

The Value Added Tax that is collected on the purchase transaction is called the Input Tax, then the Value Added Tax levied on the deals exchange is called the Output Tax, both of which result in a difference which is then paid by the taxpayer if the amount of the Output Tax exceeds the Input Tax but will receive an excess. payment if the Input Tax exceeds the Output Tax. (Indriana, Indrayono, & Ilmiyono 2018).

Based on the characteristics of the Value Added Tax, then the business entity can use Tax Planning by maximizing the input tax that can be credited, namely by obtaining taxable goods/ services from the Taxable Entrepreneur and suspending the processing

of tax invoices for sales of taxable goods/ services whose deposit was not obtained by the end of the tax period at the end of the month. (Pujiwidodo 2017).

Tax Planning is used to minimize the burden of tax debt and also grow profits. Thus, the goal is to design the tax debt burden to a minimum while still using regulations and not violating the rules that have been set. Among them, tax planning that can be used by business entities is to plan taxes to minimize the amount of VAT debt. (Marentek & Budiarto 2016



**Figure 1. Conceptual Framework**

Source: Processed Data (2021)

## METHODS

This study uses a qualitative research methods and a case study design. Siyoto & Sodik (2015, p. 11) state that qualitative research emphasizes the fact that it has a general dimension, action and one of the shifts of social knowledge explained by individuals. Qualitative research seeks to interpret social events from the participant's point of view. The data used in this study are both primary data and secondary data. Sekaran & Bougie (2018, p. 130) suggest that primary data points to information obtained

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simultaneously by reviewers relating to the dependent variable in a direction. Meanwhile, secondary data points to the combined information on the existing basis.

The primary data obtained from this research are individual respondents through the results of interviews, observations, and other data. The secondary data obtained from this research are company records or data relating to the amount of output tax, input tax and reports related to the preparation, loading, and reporting of the 2019 Value Added Tax Return, Tax recap and equalization in 2019 and 2020. Then the secondary database in the form of regulations related to research, namely the VAT Law.

Data collection techniques are easy actions in research, where the goal is to get data. Siyoto & Sodik (2015, p. 32) suggest that in terms of tools, qualitative research has a tool, namely the reviewer himself. Because the reviewer is a human being who is able to adapt to the resource person and the activities of the resource person. Where this is needed so that the resource person as the source of the data can be more clear in conveying information.

This research was conducted at PT. Mobar Sarana Energi having its address at Jalan Cihanjuang No. 1 KM. 5.6 RT. 002 RW 005, Cihanjuang Rahayu, Parongpong, Kab. West Bandung, 40559. The implementation time starts from October 2021 until it is finished. The resource persons in this research are: Admin & QHSE REPS Manager, Finance, Procurement (Purchasing), Sales Staff. The data collection techniques and instruments carried out by the researchers were: observation, interviews, and documentation. Sekaran & Bougie (2018, p. 161) state that there are three steps in interactive analysis, namely: Data Reduction (Data Reduction), Data Display (Data Display), Withdrawal of Conclusion.

## **RESULTS AND DISCUSSION**

Mardiasmo (2019, p. 352) states that the legal basis for Value Added Tax (PPN) and Sales Tax on Luxury Goods (PPnBM) is Law Number 8 of 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods as amended several times, most recently by Law Number 42 of 2009. Law of the Republic of Indonesia Number 42 of 2009 Third Amendment to Law Number 8 of 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods, the general section explains that Value Added Tax is a tax on the consumption of goods and services in the customs area imposed in stages in each production and distribution line. This law discusses a number of changes from the previous law, such as regarding the status of Taxable Entrepreneurs (PKP) as parties who are obliged to deposit and report Value Added Tax (PPN) and Sales Tax on Luxury Goods (PPnBM) owed, to the obligations of small entrepreneurs. who can be confirmed as a Taxable Entrepreneur (PKP). (Kusvianti 2020)

Mardiasmo (2019, p. 369) states how to calculate Value Added Tax is as follows:

$$\text{VAT} = \text{Tax Base} \times \text{Tax Rate}$$

Tax planning is one of the tax management functions that focuses on efforts to achieve effectiveness and efficiency in carrying out tax obligations. Broadly speaking, the purpose of tax planning is to fulfill the formal and material aspects of taxation. (Pujiwidodo 2017). Suandy (2016, p. 14) says that in general the motivation for tax

planning is to maximize after-tax returns, because taxes also influence decision-making on an action in the company's operations to invest through careful analysis and take advantage of opportunities that exist in the provisions of regulations that are deliberately made by the government, to give different treatment to objects that are economically essentially the same (because the government has other goals).

PT. Mobar Sarana Energi (MSE) is a business entity that operates in the aspect of the Procurement of Goods and Services. PT. Mobar Sarana Energi (MSE) was founded in 2004 in Bandung by a group of professionals with experience in different industries and occupations. PT. Mobar Sarana Energi provides products & services in the fields of energy, industrial testing and measurement, manufacture of special purpose machines/machines, and industrial process control. Experience of PT. Mobar Sarana Energi continues to be obtained as well as the company's commitment to serve better and provide the best solutions for customers. A growing network of collaborations, contracts or subcontracts with other companies promises customer satisfaction.

**Table 3. Comparison of Tax Planning with Postponing of Input Tax Credit and Purchase of taxable goods/ services with VAT in 2019 (in thousands of rupiah)**

| Month        | VAT Out          | Deffered Input Tax Credit |                  | Purchase with VAT |                  | Difference     |
|--------------|------------------|---------------------------|------------------|-------------------|------------------|----------------|
|              |                  | VAT In                    | KB/ (LB)         | VAT In            | KB/ (LB)         |                |
| Jan          | 36.539           | 69.743                    | (33.204)         | 71.818            | (35.278)         | 2.074          |
| Feb          | -                | 85.108                    | (85.108)         | 93.212            | (93.212)         | 8.104          |
| Mar          | 72.962           | 82.120                    | (9.158)          | 113.821           | (40.859)         | 31.700         |
| Apr          | 9.720            | 102.787                   | (93.067)         | 111.833           | (102.113)        | 9.045          |
| Mei          | 6.658            | 89.664                    | (83.006)         | 96.758            | (90.100)         | 7.093          |
| Jun          | 934.750          | 86.460                    | 848.289          | 92.631            | 842.118          | 6.170          |
| Jul          | 34.925           | 83.206                    | (48.281)         | 93.373            | (58.448)         | 10.166         |
| Ags          | 569.932          | 46.508                    | 523.423          | 66.226            | 503.705          | 19.717         |
| Sep          | 116.377          | 54.240                    | 62.137           | 62.571            | 53.806           | 8.331          |
| Okt          | 108.373          | 65.685                    | 42.687           | 108.131           | 242              | 42.445         |
| Nov          | 238.834          | 56.444                    | 182.390          | 96.478            | 142.356          | 40.033         |
| Des          | 509.899          | 96.830                    | 413.068          | 117.806           | 392.092          | 20.975         |
| <b>Total</b> | <b>2.638.973</b> | <b>920.136</b>            | <b>1.720.170</b> | <b>1.124.663</b>  | <b>1.514.309</b> | <b>205.860</b> |

Source : Processed Data (2021)

Table 3 is a comparison of tax planning calculations between delays in input tax credits and the purchase of taxable goods/ services with VAT in 2019 which can be seen

significantly if the company is able to use the mechanism by purchasing taxable goods/ services with VAT consistently and sustainably so as to have savings of Rp. 205,860.

**Table 4. Comparison of Tax Planning with Postponement of Input Tax Credit and Purchase of taxable goods/ services with VAT in 2020 (in thousands of rupiah)**

| Month        | VAT Out          | Deffered Input Tax Credit |                | Purchase with VAT |                | Difference     |
|--------------|------------------|---------------------------|----------------|-------------------|----------------|----------------|
|              |                  | VAT In                    | KB/ (LB)       | VAT In            | KB/ (LB)       |                |
| Jan          | -                | 9.468                     | (9.468)        | 16.041            | (16.041)       | 6.573          |
| Feb          | 127.500          | 88.616                    | 38.883         | 104.008           | 23.491         | 15.392         |
| Mar          | 97.058           | 42.558                    | 54.500         | 44.301            | 52.757         | 1.743          |
| Apr          | 8.405            | 11.561                    | (3.156)        | 17.671            | (9.266)        | 6.110          |
| Mei          | 94.791           | 43.595                    | 51.195         | 48.178            | 46.612         | 4.582          |
| Jun          | -                | 1.979                     | (1.979)        | 8.255             | (8.255)        | 6.275          |
| Jul          | 57.654           | 55.176                    | 2.478          | 66.250            | (8.595)        | 11.074         |
| Ags          | 147.181          | 51.646                    | 95.535         | 53.143            | 94.038         | 1.496          |
| Sep          | 13.013           | 41.394                    | (28.381)       | 42.713            | (29.699)       | 1.318          |
| Okt          | 126.700          | 20.363                    | 106.336        | 49.851            | 76.848         | 29.488         |
| Nov          | 148.849          | 6.356                     | 142.493        | 7.897             | 140.952        | 1.541          |
| Des          | 221.624          | 61.549                    | 160.074        | 80.403            | 141.221        | 18.853         |
| <b>Total</b> | <b>1.042.779</b> | <b>434.267</b>            | <b>608.512</b> | <b>538.716</b>    | <b>504.062</b> | <b>104.449</b> |

Source: Processed Data (2021)

Table 4 is a comparison of the calculation of tax planning between delays in input tax credits and the purchase of taxable goods/ services through VAT in 2020 which can be seen significantly if the company is able to use the mechanism by purchasing taxable goods/ services with VAT consistently and sustainably so as to have savings of Rp. 104,449,302.

Comparison of the effectiveness of tax planning in 2019 and 2020 where in 2019 there was an input tax of 34.8 percent and a VAT underpayment of 65.2 percent, while in 2020 it had an input tax of 41.6 percent and an underpayment of VAT of 58.4 percent. So 2020 is much more effective than 2019 because it has a lower percentage of underpayment because it means that in 2020 the company is able to maximize input tax as a value added tax credit supported by the postponement of input tax credit and compensation implemented so that underpayments/overpayments in each more effective time.

After conducting interviews with relevant sections regarding the implementation of tax planning and how the mechanism has been carried out, from the four sources it can be concluded that : PT. Mobar Sarana Energi is a taxpayer who has been confirmed as

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a PKP since October 29, 2012, PT. Mobar Sarana Energi has 392 suppliers and 15 active customers to date, sales and purchases at PT. Mobar Sarana Energi sometimes includes Value Added Tax (VAT) which is not only paid domestically but sometimes also abroad, input tax crediting mechanism at PT. The Mobar Sarana Energi is in accordance with the current regulations so that the calculation of VAT so far has been effective and the VAT debt (underpayment of VAT) is relatively small because it has been reduced by input tax, however, to achieve the efficiency of the tax payable burden, the company still needs to maximize the purchase of taxable goods/ services with VAT because in 2019 and 2020 there are still many purchases made to non-PKP companies for the following reasons : items to be used are needed immediately, look for shops around later because the availability of goods is only in non-PKP stores, because the purchase is made through e-commerce which does not provide the issuance of a Tax Invoice.

### **CONCLUSION**

According to the research results, it is : Implementation of Tax Planning by PT. Mobar Sarana Energi in order to minimize the tax burden payable value added tax is supported by: PT. Mobar Sarana Energi is a corporate taxpayer who has been confirmed as a Taxable Entrepreneur (PKP) so that the transaction cannot be separated from VAT. The input tax crediting mechanism is carried out in accordance with the VAT Law where input taxes obtained from suppliers are credited in the same period or a maximum of 3 months. PT. Mobar Sarana Energi in implementing the Value Added Tax tax planning is in accordance with the VAT Law. The mechanism for implementing tax planning is carried out in 3 ways, namely by delaying input tax credits, compensation, and purchasing BKP/JKP with VAT. However, the delay in the input tax credit and compensation is basically only able to make the difference in VAT more efficient and has not been able to make it effective. Based on data and interviews, companies still often transact with counterparties who have not been PKP, so they cannot issue tax invoices.

The process of planning taxation on value added tax that has been optimally supported by: The VAT deposit and reporting carried out in planning the taxation of value added tax has gone well because it is on time according to the provisions of the VAT Law and no administrative sanctions are obtained. So far the company has been optimal in making VAT payments because the company has tried to maximize input tax credits but still has to reduce purchases to Non-PKP.

The implementation of tax planning will achieve effectiveness if: The company is able to re-maximize the transaction process with transaction partners who have PKP so that the resulting Value Added Tax is more effective. Regularly and always implement the implementation of tax planning. Comparison of tax planning between 2019 and 2020: The year 2019 has been efficient in calculating VAT by taking advantage of the postponement of input tax credits and compensation, but it has not been effective because there are still many purchases made to Non-PKP so that the difference in VAT underpayments is bigger. The year 2020 has been efficient in calculating VAT by taking advantage of the delay in input tax credits and compensation, but it is slightly more effective when compared to 2019 even though there are still purchases made to Non-PKP. The percentage of VAT debt in 2019 reached 65.2 percent while in 2020 it was 58.4 percent so that the level of effectiveness from 2019 to 2020 rose by 6.8 percent.

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