



TAX PLANNING ANALYSIS TO MINIMIZE INCOME TAX PAYMENT PT. "MTH"

Muti'ah¹, Marsyaf², Bambang Subiyanto³
Universitas Mercu Buana^{1 2}, Universitas Nasional³

Article DOI: <https://doi.org/10.36713/epra12269>

DOI No: 10.36713/epra12269

ABSTRACT

This study aims to describe the implementation of Tax Planning, in order to minimize Income Tax payments at PT. "MTH". The type of data used is primary and secondary data. The analytical method used is descriptive quantitative and descriptive qualitative. Based on the results of the study it can be concluded that the Tax Planning carried out by PT." MTH" is not optimal, where there are still company expenses that can be recorded as expenses for obtaining, collecting and maintaining income (by placing the company logo on employee uniforms as a promotion platform, making a nominative list related to entertainment expenses , phone credit and cell phone repairs for employees because of their position or job, giving natura in the form of allowances) thus the total operational costs in the profit/loss report become larger so that the impact on year-end profits becomes smaller.

KEYWORD: *Tax Planning, Efficiency, commercial financial reports*

1. INTRODUCTION

Indonesia as a developing country needs to develop and organize development for the welfare of its people . Along with development in government and development national , government as organizer development make an effort look for source fund to achieve development targets (Augustine, 2021). One of the largest sources of revenue for the State of Indonesia is from sector tax (Stephania and Martok , Y., 2019), Tax have role urgent as reception country (Herwati and Kumala , 2021; Noer , 2022) where remember total population in Indonesia , enough potentially as source reception tax . Remember how importance role Public pay tax in role along with it bear State financing , then demanded awareness for fulfil obligations (Waluyo, 2017). Fulfillment obligation tax no something easy job , p _ the caused because Public no know exists concrete reward from money issued _ for pay tax (Widayati and Nurlis , 2010). Tax is source income used for finance State spending , fine expenditure routine , as well expenditure development (Robin and Kristiana , 2022; Daengs, 2018). one _ sector main , taxes earned _ country is tax income (Samanto and Pitaloka , 2020).

The government always tries to optimize tax revenue income . For the government, high taxes will be useful for financing national development, while companies (entrepreneurs) identify taxes as a burden that will reduce company profits , so companies try to pay taxes as low as possible. This difference in interests causes taxpayers to tend to reduce the amount of tax payments, both legally and illegally(Barry, 2019; Ftouhi, 2019; Daengs, 2018; Waliuddin et al., 2018; Nurdiansyah et al. al., 2020; Angelina, 2021)

According to Suandy, (2016) tax planning is the first step in tax management. At this stage, tax regulations are collected and scrutinized to select the type of tax-saving measures to be taken. In general, the emphasis on tax planning is to minimize tax liability. According to (eg, Armstrong et al., 2012; Graham et al. al., 2014; Hoffman, 1961; Mills et al., 1998; Maharani et al., 2020) planning tax is action related structures _ with condition potency savings taxes , emphasis on every transaction that has consequence taxes ; the goal is how control this could make effective magnitude taxes that will deposited to government , through what 's called with tax avoidance, ie deed law still _ in scope regulation legislation taxation and no is smuggling tax .



Tax planning is a business or legal way that is done by taxpayers to minimize the tax burden by utilize matters that are not regulated in the tax law (gap).

In order for tax planning to succeed as expected, the Tax Planning procedure must be carried out through various stages: 1). Analyzing existing information, 2). Create one or more models of possible tax rates, 3). Evaluating the implementation of the tax plan, 4). Look for weaknesses and then revise the plan, 5). Tax plan updates.

Tax planning generally always begins by ensuring: 1). Is a transaction or phenomenon subject to tax, 2). If it is taxed, can efforts be made to exclude or reduce the amount of tax, 3). Can the tax payment in question be postponed?

Suandy, (2016), A manager in making Tax Planning as a corporate planning strategy must consider the existence of activities that are local and international (Logue, 2005).

2. LITERATURE REVIEW

Positive Accounting Theory (Accounting Theory)

The theory pioneered by Watts and Zimmerman (1986) explains that certain economic factors can be associated with the behavior of managers or financial statement makers. Positive Accounting Theory focuses on the ability to explain and predict accounting practices. This theory is based on the proposition that managers, shareholders, and regulators (politicians) are rational, and they seek to maximize their utility, which is directly related to their compensation and prosperity. Accounting choice depends on variables which represents management's incentives to choose accounting methods with bonus plans, debt contracts, and the politician's process.

Tax Management

Management is process plan, organize, lead, and control the work of members of the organization and use source power organization other for reach target organization which already set (Zain, 2007).

Management tax is means for fulfil obligation taxation with correct but total tax which paid can be pressed as low as possible to obtain profit and liquidation which expected (Suandy, 2011).

Purpose Management Tax

Purpose management tax is apply regulation taxation properly and for efficiency to achieve profit and liquidity which should.

Management tax consists from three function urgent which is a tool for reach his goal, that is (Suandy, 2011): 1. Tax Planning, 2. Tax Implementation, 3. Tax Control. Management tax no intended for violate regulation and if in the implementation deviate from regulations, then the practice has deviated from tax management purposes.

Tax Planning

Tax Planning is the first step in management tax, on Step this conducted collection and study to regulation taxation, with meaning could selected types of tax saving measures to be taken (Suandy, 2017:7).

The purpose of tax planning is to look for various loopholes that can be made in the corridors of tax regulations (loopholes) so that companies can pay taxes in a minimal amount (Pohan, 2016: 14).

Effort For savings Tax

Effort for savings obligation tax could conducted with various type method, good which still comply with tax provisions (lawful) or Tax Avoidance or those who violate them regulation (unlawful), or called Tax evasion (Suandy, 2017:8).

Forms of Tax Planning

Suandy (2008:119) mention forms planning tax which consists of :

1. Take profit from various choice shape legal entities which correct (individual, firm and partnerships). more profitable form of partnership.
2. Choose location company which will established. Generally government give sort of incentive taxes/facilities taxation specifically for area certain.
3. Take profit profusely or maximum possible from various exception, deductions or reductions on taxable income which allowed by Constitution.
4. Establishing a company in one line of business so that arranged about use rates the most favorable tax between eachbusiness entities.
5. Establishing a company is a profit center and some only function as cost centers.
6. Provide benefits to employees in the form of money or in-kind and enjoyment (fringe benefit) can as wrong one choice for avoid layer rates maximum (shift to lower brackets).



7. Selection of inventory valuation methods. There are two methods assessments permitted by tax regulations, ie average method and first method in first out.
8. For fixed asset funding, you can consider rent To use effort with right option or buy.
9. Through election method depreciation which permitted by applicable tax laws.
10. Avoid from imposition tax with method direct on transaction which no object tax.
11. Optimize credit tax which in allow, for this must tax must Jelly for obtain information about payment tax which could credited.
12. Postponement of payment of tax obligations can be done by making payment at the time of approach date fall tempo.
13. Avoid tax audit, tax audit by Directorate General Tax conducted to Must the tax : a). SPT overpayment, b). SPT. Loss, c). The act of submitting SPT or submitting SPT late, d). There is information on violations, e). Meet certain criteria set by DGT, f). Avoiding overpayment can be done by: 1). Submit subtraction payment lump sum (installments time) income tax chapter 25 to the relevant MPA, if estimated in year tax walk will happen excess tax payments, 2). Submit application liberation income tax Article 22 import if the company does import.
14. Avoid violations of tax regulations which apply. Avoid violation to regulation taxation could conducted with method control regulation taxation which apply.

Stages - stages taxes Planning

In order for tax planning to be successful in accordance with the expected, so plan that should be conducted through various order the following stages (Suandy, 2011):

- 1). Analyze information which there is, 2). Make one model or plan possibility magnitude tax. 3). Evaluate implementation plan taxes, 4). look for weaknesses and then revise the tax plan, **Efficiency**

According to Muliadin (2015) in the complete dictionary of economics that efficiency is the use of economic resources that results in the maximum level of satisfaction possible on certain inputs. Meanwhile, according to the Big Indonesian Dictionary, the meaning of efficiency is the accuracy of the way (effort, work) in carrying out something (without wasting time, effort, cost); usability; efficiency. According to Sedarmayanti (2016: 22) that efficiency is a measure of the level of resource use in a process. The more efficient or less resource use, the more efficient the process is.

3. METHODS

Method of Data Collecting

The research data collection was carried out by the method of documentation and interviews with tax accounting department.

This study uses secondary data, regarding the Tax Planning of PT. MTH 2019

Analysis Method

This study uses quantitative descriptive analysis methods and analytical methods qualitative descriptive

4. ANALYSIS OF THE APPLICATION OF TAX PLANNING PT."MTH"

Strategy application planning tax could be conducted with several ways. One way to do this is by evaluating cost categorized no allowed as deduction income gross is the cost allowed as a deduction from gross income. The following are some of the tax planning strategies implemented by PT. "MTH" to minimize payment income tax :



Table 4.2 PT. "MTH"
Tax Planning Report (Author's Analysis) For the Year Ended December 31, 2019 (in rupiah)

Detail Information	Commercial Financial Reportl	Correction (Company)	Fiscal Financial Report	Author's Analysis	Author's Fiscal Report
Revenue					
- Service	279.522.151.000		279.522.151.000		279.522.151.000
- Retail	35.899.932.000		35.899.932.000		35.899.932.000
- Course	6.612.847.000		6.612.847.000		6.612.847.000
Total Revenue	322.034.930.000		322.034.930.000		322.034.930.000
Selling Price					
- Early Stock	200.316.126.291		200.316.126.291		200.316.126.291
- Purchase	108.800.269.053		108.800.269.053		108.800.269.053
- Ready for sale goods	309.116.395.244		309.116.395.244		309.116.395.244
- Final Stock	77.126.789.570		77.126.789.570		77.126.789.570
Selling Price	231.989.605.774		231.989.605.774		231.989.605.774
Gross Operating Profit	90.045.324.226		90.045.324.226		90.045.324.226
Expenses					
- Promotion	130.705.493		130.705.493		130.705.493
- Salaries & Allowances	26.775.138.601		26.775.138.601		26.775.138.601
- Business Travel & Transportation	186.180.299		186.180.299		186.180.299
- Office Household	38.023.440		38.023.440		44.123.440
- Rent	41.673.584.757		41.673.584.757	6.100.000	41.673.584.757
- Delivery of Goods	636.947.618		636.947.618		636.947.618
- Depreciation	4.532.266.150		4.532.266.150		4.532.266.150
- Repair & Maintanance	2.842.706.303		2.842.706.303		2.842.706.303
- Electricity, Water & Telephone	4.455.593.530		4.455.593.530		4.472.064.157
- Insurance	339.574.310		339.574.310	16.470.627	339.574.310
- Pension Contribution	194.531.181		194.531.181		194.531.181
- Print	74.092.200		74.092.200		87.092.200
- Security	18.000.000		18.000.000	13.000.000	21.000.000
- Recreation & Sports	8.066.000	8.066.000	-	3.000.000	-
- Other Administrations	9.759.945		9.759.945		9.759.945
Total Operating Expenses	81.915.169.827	8.066.000	81.907.103.827	38.570.627	81.945.674.454
Operating Profit					
	66.003.950		66.003.950		66.003.950
Revenue outside of Business					
- Sales of Fixed Assets	8.196.158.349		8.204.224.349		8.165.653.722
Net Profit Before Tax					

Source: Financial Statements of PT. MTH 2019

The following are the results of the author's analysis and discussion of the application of taxplanning at PT. MTH:

1. Revenue

The company determines that revenue is recognized on an *accrual basis*, where the company recognizes revenue, when the company has the right to collect the proceeds from the sale. The author's analysis, that the application of income is in accordance with tax regulations.

2. Promotion

Promotional expenses are expenses incurred by the company to introduce and promote the products that have been produced by the company both directly and indirectly. The form of promotion that has been carried out by the company in the form of advertisements and other print media. Promotional expenses in 2019 that have been issued by the company is Rp. 130.705.493,-. This fee can be gross income deduction in accordance with the Income Tax Law No. 36 of 2008 article 6 paragraph (1) letter a, and



Regulation of the Minister of Finance Number 02/PMK.03/2010 which regulates promotion costs.

3. Salary & THR (Holiday Allowance)

Salary burden does not need to be corrected, because it is in accordance with Article 6 paragraph (1) letter a of the Tax Law Income No. 36 of 2008 concerning costs that can be deducted from gross income. Salary expenses are expenses for obtaining, collecting, and maintaining income such as salary and THR expenses. Payroll expenses incurred

company in 2019 amounted to Rp 26.775.138.601,-.

4. Business Travel and Transportation

Business travel and transportation expenses incurred by the company are Rp

186.180.299,-. This expense is related to the business activities carried out by the company for the purpose of opening a new store. Business travel expenses can be used as gross income deduction costs if there is proof of travel such as airline tickets /train and hotel or lodging costs. Business travel expenses can be used as expenses deduction in accordance with Article 6 paragraph (1) letter a, Income Tax Law Number 36 Years 2008

5. Office Household

Office Household Costs in the Financial Statements of PT. MTH are:

- Clothing Costs	Rp 27.450.000, -
- Pantry Costs	<u>Rp 10.573.440, -</u>
Total	Rp 38.023.440, -

Clothing costs are costs incurred by companies to finance employees' uniforms, whereas Pantry costs are costs incurred by the company to buy necessities such as: coffee, sugar, and other kitchen needs of employees inside the company

The cost of clothing can be recognized as a company expense (Deductible expense) in accordance with the provisions of Law Number 36 of 2008 Article 6 paragraph 1 letter a. in a way provide a company logo on every employee uniform, with the provision of a logo the company in every employee uniform will make a promotion forum as well if the parties outside saw uniforms worn by employees. So that the Office Household Costs PT. MTH becomes:

- Clothing Costs	Rp 27.450.000, -
- Tax planning for logo gift	Rp 6.100.000, -
- Pantry Costs	<u>Rp 10.573.440, -</u>
The total after the author's tax planning	Rp 44.123.440, -

6. Rent Expenses

Rent expense is the cost incurred by the company to pay rent for buildings used as business activities. These costs are related to activities effort so that there is no need for correction because it is in accordance with Article 6 paragraph (1) Income Tax Law Number 36 Year 2008. The amount of rental expense that has been issued by the company in 2019 was Rp 41.673.584.757, -

7. Entertainment Costs

In the Entertainment fee, the author found a fee of Rp. 88.500.000,- which issued by the company for event purposes to introduce new products. Previously PT. MTH, and the company did not make a nominative list regarding fees entertainment so that in tax regulations, these costs are considered fictitious and must be corrected positive fiscal. Basically, entertainment costs are allowed as deduction from the company's gross income (refer to SE-27/PJ.22/1986). Then the author argues that the tax planning strategy that can be done is to keep evidence of expenses related to entertainment costs and make a nominative list that will be later attached to the Annual Income Tax Return.

8. Goods Delivery

In the goods delivery expense account of Rp. 636.947.618,- is the cost that

issued by the company is for the purpose of sending documents and goods needed for business activities outside the city. This fee is included as a deduction gross income in accordance with the Income Tax Law Number 36 of 2008 Article 6 paragraph (1) letter a.

9. Depreciation

The depreciation method used by the company to calculate the depreciation of assets fixed is the straight-line method. Depreciation during 2019 was Rp 4.532.266.150,- which can be used as a deduction from gross income in accordance with article 6 paragraph (1) letter b Income Tax Law Number 36 of 2008.

10. Repair and Maintenance

Repair and maintenance costs Rp. 2.842.706.303, -. is a fee paid by company for repair and maintenance of inventories owned by companies related to business activities, either directly or indirectly direct. This burden

can be used as a fee and is in accordance with Article 6 paragraph (1) of the Law Income Tax Number 36 Year 2008.

11. Electricity, Water, and Telephone

Telephone costs incurred by the company for corporate communication activities with clients or other parties. The cost of buying credit for Area Manager is Rp. 32.941.254, - have not been recorded in company expenses. In accordance with the Decree of the Director General of Taxes No KEP-220/PJ/2002 the cost of cellphone credit belonging to the company used by employees because the position can be deducted in income by 50%, in this case the author carries out tax planning as follows:

- Electricity, water, and telephone costs	Rp. 4.455.593.530,-
- Tax planning phone costs. (50% x 32,941,254)	<u>Rp. 16.470.627,-</u>
The total after tax planning according to the author is	Rp. 4.472.064.157,-

12. Insurance

The insurance expense in 2019 issued by the company was Rp`339,574,310, -. The company pays the insurance fee to the providing company vehicle, building and health insurance. Health insurance expenses can be additional income for company employees so that these costs do not need to be corrected because it can be used as a deduction from gross income in accordance with Article 6 paragraph (1) letter a, Income Tax Law Number 36 Year 2008.

13. Pension Dues

Pension contribution expense in 2019 paid by the company to the fund pension whose establishment has been approved by the Minister of Finance is Rp 194.5311.181, -. This fee is included as a deduction from gross income in accordance with the law PPh article 6 paragraph (1) letter c

14. Printing Costs

Costs incurred by the company photocopying documents and making brochures for the company is Rp. 74.092.200,-

According to the author, the strategy that can be done is to buy a photocopier.

By purchasing a photocopy machine, the company can record it as a *deductible expense*, burdened by depreciation, because the photocopy machine is used for work activities in the company in accordance with Law No. 36 of 2008 article 6 paragraph 1 letter a, namely direct costs incurred for the benefit of the company, in addition, if any documents that must be quickly photocopied, employees do not have to wait too long for the photocopy. Because in the absence of a photocopy machine in the company, it is very difficult hinder and slow down the work of employees. Employees must wait until there are a lot of documents and the new company's office boy will go to photocopy these documents.

So that the company's mold load becomes:

- Printing expenses (paper, tonner, maintenance etc.)	Rp. 74.092.200,-
- Tax planning for the purchase of a photocopy machine	<u>Rp.13.000.000,-</u>
The amount after tax planning according to the author is	Rp. 87.092.200,-

15. Security

Costs incurred by the company to maintain a safe working environment is Rp.18,000,000,-.

According to the author, the company should do tax planning on security costs

by carrying out a tax saving strategy, namely changing the cost of necessities into allowances in the form of money so that by carrying out this strategy the company can save money payment of taxes. In this strategy, tax planning refers to article 6 paragraph (1) letter a that gross income can be deducted with costs to earn, collect, and maintain income.

- Security fee	Rp 18.000.000,-
- Tax planning in the form of allowances (money)	Rp 3.000.000,-
- The total after tax planning according to the author is	Rp. 21.000.000,-

16. Recreation & Sport

Recreation and sports costs of IDR 8,066,000 are expenses incurred company to improve the welfare of its employees by providing entertainment.

This fee cannot be charged as an expense because it is considered a cost as in kind/enjoyment provided to employees in accordance with the regulations of Article 9 paragraph 1 letter g Income Tax Law Number 36 of 2008.

17. Other Administrations

Other administrative expenses of Rp 9,759,945, - issued by the company for support orderly bank administration and other costs. This fee does not need to be corrected because it is in accordance with the Income Tax Law No. 36 of 2008 article 6 paragraph (1) letter a.

Based on the analysis done, the application of tax planning at PT. MTH shows that it has not been maximized



because there are still expenses companies can be recorded as 3M costs (costs to obtain, collect, and maintain income) thus the total operating costs in the profit/loss statement becomes larger so that the effect on year-end profit becomes smaller. If year-end profit has less effect on final corporate tax payments years are smaller. This can be described as follows:

Table 4.3
Comparison of the Amount of PKP and Corporate Income Tax Payable

DETAIL INFORMATION	AFTER TAX PLANNING	
	ACCORDING TO THE COMPANY	ACCORDING TO THE AUTHOR
Taxable Income	8.204.224.349	8.165.653.722
Corporate Income Tax Payable (25%)	2.051.056.087	2.041.413.431
Tax Credit		
Income Tax Article 23	56.239.764	56.239.764
Income Tax Article 25	<u>525.088.942</u>	<u>525.088.942</u>
	581.328.706	581.328.706
Income Tax Article 29 (Underpayment)	1.469.727.381	1.460.084.725
Net Profit after Tax	6.734.496.968	6.705.568.997

Thus, the amount of tax efficiency that should be carried out by company with the tax planning analysis conducted by the author is as follows:

Corporate income tax payable by the company	Rp 2.051.056.087,-
Corporate income tax payable according to the author	<u>Rp 2.041.413.431,-</u>
Efficiency of tax payment	<u>Rp 9.642.657,-</u>

5. CONCLUSION AND SUGGESTION

A. Conclusion

Based on the results of the analysis and discussion, it is concluded as follows :

1. The tax planning carried out by PT MTH has not been maximized, where it still exists company expenses can be recorded as 3M expenses (costs for earn, collect, and maintain income) thus total costs operations in the profit/loss statement becomes greater so that the effect on year-end profit is smaller.
2. Accounts that have the potential for tax efficiency are office expenses, repair and maintenance costs and electricity, water, and telephone costs

B. Suggestion

Based on the description of the results of the analysis above, the author can provide suggestions regarding with the implementation of corporate income tax planning PT. MTH, namely:

1. Companies can increase human resources related to tax administration by regularly attend seminars, education, training and so on (update) tax regulations and other regulations).
2. The tax department is more thorough, fast, and precise in recording costs of re- identifying accounts that are used as *deductible expenses* or *nondeductible expenses*.

REFERENCES

1. Agustin, I. (2021), "Evaluation of the Implementation of Tax Planning as an Effort to Minimize the Tax Burden in the Context of Tax Management", *Academia Open Vol 5 (2021): December*. DOI: 10.21070/acopen.5.2021.2543 .
2. Agustin, I. (2021), "Evaluation of the Implementation of Tax Planning as an Effort to Minimize the Tax Burden in the Context of Tax Management", *Academia Open Vol 5 (2021): December*. DOI: 10.21070/acopen.5.2021.2543 .
3. Armstrong, C.S., Glaeser, S. and Kepler, J.D. (2019), "Strategic reactions in corporate tax planning", *Journal of Accounting and Economics*, Vol. 68 No. 1, pp. 101-132.
4. Angelina, S., dan darmawan, A., (2021), "The Impact Of Tax Planning On Firm Value" *Journal of Applied Accounting and Taxation Vol. 6, No. 2, October 2021, 196-204 e- ISSN: 2548-9925*
5. Barry, F. (2019), "Aggressive Tax Planning Practices and Inward-FDI Implications for Ireland of the New US Corporate Tax Regime", *The Economic and Social Review*, Vol. 50, No. 2, Summer 2019, pp. 325-340
6. Daeng A., (2018), "Tax Planning Implementation on Income Tax, Article 23 as A Legal Effort To Minimize Tax Expense Payable" *Jurnal Terapan Manajemen dan Bisnis Volume 4 Number 1 March 2018. Page 1- 9 e-ISSN: 2477-5282 p-ISSN: 2599-3127.*



7. Ftouhi, K. (2019), "International tax Planning planning techniques: a review of the literature
8. ", *Journal of Applied Accounting Research* Vol. 21 No. 2, 2020 pp. 329-343 Emerald Publishing Limited 0967-5426 DOI 10.1108/JAAR-05-2019-0080
9. Graham, O.R., Hanlon, M., Shevlin, T. and Shroff, N. (2014), "Incentives for tax planning and avoidance: evidence from the field", *The Accounting Review*, Vol. 89 No. 3, pp. 991- 1023.
10. Herwati, E.B. dan Kumala, R., (2021), "Analysis of The Implementation of Tax Planning in Efforts to Save Corporate Income Tax Expense in PT GMT Year 2017", *International Journal of Trends in Accounting Research*, Vol.2, No.1, 2021
11. Hoffman, W.H. (1961), "The theory of tax planning", *The Accounting Review*, Vol. 36 No. 2, pp. 274-281.
12. Logue, K. D. (2005). *Tax law uncertainty and the role of tax insurance*. *Va. Tax Rev.*, 25, 339. Maharani, M., Husen, S., Suriawinata, I.S., (2020), "The Effect Of Tax Planning On Company Value With Financial Performance As Intervening Variables In Manufacturing Companies Registered In Indonesia Stock Exchange For 2014-2018", *IJBAM*, Vol 3, No. 01, 2020: 40 – 52 Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta
14. p-ISSN : 2442-4099, e-ISSN : 2549-8711, <https://ejournal.stei.ac.id/index.php/IJBAM>
15. Mills, L.F., Erickson, M. and Maydew, E.L. (1998), "Investment in tax planning", *Journal of American Taxation Association*, Vol. 20 No. 1, pp. 1-20.
16. Noer, Chairani, (2022), *Case Analysis " Analysis Of Income Tax Planning Article 21 As An Efforts To Save Corporate Income Tax Expense At Pt. CAS "*, *International Journal Scientific and Research Publications*, Volume 12, Issue 8, August 2022
17. DOI: 10.29322/IJSRP.12.08.2022.p12804
18. <http://dx.doi.org/10.29322/IJSRP.12.08.2022.p12804>
19. Nurdiansyah, D.H., Ruchjana, E.T., Alfarisi, M., (2020), "The Analysis of Tax Planning Implementation on Added Tax (Case Study at PT Toyotomo Indonesia and PT RKN Forge Indonesia)", *Jurnal Ekonomi dan Bisnis Jagaditha* Volume 7, Nomor 1, 2020, pp.18-23 EISSN 2579-8162 ISSN 2355-4150 <https://ejournal.warmadewa.ac.id/index.php/jagaditha>
20. Pohan, C.A, (2015), "Manajemen Perpajakan", Gramedia Pustaka Utama.
21. Robin dan, Kristiana I, (2022) "Implementation of Tax Planning Strategy in Effort Income Tax Saving on PT Bank Perkreditan Rakyat Batam", *International Journal of Scientific and Research Publications*, Volume 12, Issue 1, January 2022 428 ISSN 2250-3153.
22. Samanto H. dan Pitaloka N, (2020) "Analysis On The Influence Of Tax Planning And Deferred Tax Burden On Profit Management (Study Case In The Manufacturing Company Listed On Indonesia Stock Exchange Year 2014 – 2018).
23. Stephania dan Martok, Y., (2022), "Comparative Study On Tax Collection And Tax Administration System Of Indonesia And Malaysia", *Academia Open* Vol 5 (2021): December. DOI: 10.21070/acopen.5.2021.2543 . *Journal of Accounting & Management Innovation* Vol. 6 No. 1, January 2022, pp. 158-181
24. Suandy, E., (2016), "Perencanaan Pajak", Salemba Empat
25. Waliuddin, M., Razali, M., Ghazali, S.S., Lunyai, J., and Hwang, J.Y.T. (2018), "Tax Planning and Firm Value: Evidence from Malaysia", *International Journal of Academic Research in Business and Social Sciences* Vol. 8 , No. 11, Nov, 2018, E- ISSN: 2222-6990 © 2018 HRMARS, <http://dx.doi.org/10.6007/IJARBSS/v8-i11/4896> DOI: 10.6007/IJARBSS/v8-i11/4896
26. Waluyo, (2017), "Perpajakan Indonesia", Salemba Empat
27. Widayanti dan Nurlis, (2010), "Faktor-faktor yang mempengaruhi kemauan untuk membayar pajak wajib pajak orang pribadi yang melakukan pekerjaan bebas. (studi kasus pada KPP pratama gambir tiga)". *SNA XIII Purwokerto*
28. Zain, M., (2007), "Manajemen Perpajakan", Salemba Empat <https://journal.adaindonesia.or.id/index.php/ijtar/index>