

## Taxation Aspects of Corporate Taxpayers

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### KEYWORDS

corporate taxation; tax  
liabilities; tax planning

### ABSTRACT

This research delves into the intricate taxation aspects surrounding corporate taxpayers. It examines the various dimensions of corporate taxation, including the principles governing corporate tax liabilities, tax planning strategies, and compliance obligations. The study navigates through the complexities of corporate tax regimes, analyzing the implications of tax laws, regulations, and reforms on businesses. Furthermore, it explores the evolving landscape of international taxation and its impact on multinational corporations. The paper also discusses contemporary issues such as tax avoidance, transfer pricing, and tax incentives, shedding light on their implications for corporate taxpayers and tax authorities. Through a comprehensive review of literature and case studies, this research provides valuable insights into the challenges and opportunities associated with corporate taxation, offering recommendations for policymakers, tax practitioners, and corporate entities to navigate the ever-changing tax environment effectively.

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## Introduction

It was found in the field that many taxpayers were subject to fines and tax sanctions due to negligence after negligence in fulfilling their tax obligations (Sapiei et al., 2014). The obligations of corporate taxpayers are calculating, collecting, depositing and reporting taxes that are their obligations (Sapiei, 2014). Understand the type of tax it manages, the amount of the rate and how to calculate Corporate Income Tax.

CV tax provisions in the use of MSME Final Income Tax PP 23/2018 per month are only valid for 4 years (Slemrod, 2004).

This means that if CV business entity taxpayers use the MSME Final Income Tax rate of 0.5% of gross turnover for four years, they can no longer use this half percent rate (Isa, 2014).

*Commanditaire Vennootschap* (CV) or CV Business Entity is a Business Entity formed from a partnership between two or more people to achieve a common goal in terms of self-employment (Mohd Isa, 2012).

Each member of the fellowship has a different level of involvement.

Fellowship members in CV are divided into two active or passive allies, with the following responsibilities:

1. Active allies take full responsibility for the company and involve personal property in setting up and managing their business.
2. Passive allies are only responsible for the capital invested.

CV is not a Legal Entity, so the wealth or assets owned by CV will be addressed to its founder.

Considering that CV is a business entity, its position as a taxpayer is in accordance with the provisions of tax legislation (Prena et al., 2019).

Similarly, Government Regulation (PP) Number 55 of 2022 amends several provisions regarding Income Tax, including the final 0.5% Income Tax (PPH), which was previously regulated in PP 23/2018. The final income tax rate of 0.5% is given when income from domestic taxpayer businesses (including individuals, cooperatives, private partnerships, firms, limited liability companies, village-owned enterprises/joint village-owned enterprises) has a gross circulation of not more than Rp4.8 billion in 1 Tax Year (Gribnau, 2015).

### **Problem Situation Analysis**

This company has 16 employees with some having NPWP, namely 7 people as taxpayers who earn above non-taxable income (PTKP) and some do not have NPWP, namely 9 who earn below non-taxable income (PTKP) (Auerbach, 2006).

In the world of taxation, there are things that must be complied with in accordance with what is mandated in tax law, where certain understandings are often missed or may be considered trivial by certain corporate taxpayers in presenting their tax reports which results in anxiety or confusion when corporate taxpayers get a love letter from the Tax Service Office (KPP) where the corporate taxpayer is trying or domiciled (Leontieva et al., 2018).

Tax planning for corporate taxpayers is very important in presenting financial statements of the overall activities of the corporate taxpayer itself. In this case, financial statements that are prepared in a planned and structured manner will produce good tax financial reporting (Putri et al., 2020). This good tax financial reporting will be stated later by corporate taxpayers in the form of Annual Tax Returns. Thus, corporate taxpayers need to fully understand the meaning of tax planning itself and no less important to understand what are the lockdowns of information in terms of taxation that must be provided in the future (Pope & Susila, 2012).

For this reason, in this case, taxpayers really need to understand what must be grouped in the presentation of tax information. In this service, the devotees also provide an understanding of the information needed in corporate taxpayer tax reporting, especially carried out at a company domiciled in South Tangerang City (Mgammal & Ku Ismail, 2015).

As a good citizen of Indonesia, citizens have obligations to the government which will be returned to the citizens themselves in the form of facilities for all citizens. But over time, not a few citizens are very ununderstanding and may not want to know or do not care about these obligations (Prawati & Britania, 2020). Of course, in carrying out their obligations as Indonesian citizens, they must comply with the laws set by the government, in this case, one of which is the law governing taxation, where Indonesian citizens must carry out their obligations, especially in terms of taxation by paying taxes on the income they receive in accordance with the rates set by tax law (Freedman et al., 2012).

Community Service can convey and implement how to distinguish between final income tax and non-final income tax, how to present fiscal income reports, and how to present the agency's annual tax return report (Akhand & Hubbard, 2016).

The purpose of Community Service can convey and implement how to distinguish between final income tax and non-final income tax, how to present fiscal income reports, and how to present the agency's annual tax return report.

The benefits of this community service can be useful for corporate taxpayers, especially CV taxpayers. Yosoe Indonesia, also useful as a study material for other business communities and as knowledge material for students and academics who carry out community service.

## Research Methods

The method of activities used for PKM participants after training will then be given a direct test to determine the effectiveness of the method. The following are the stages of training carried out :

1. Preparatory Phase The initial stages in PKM include: :
  - a. Initial survey, at this stage a survey was carried out to the location of Corporate Taxpayers CV Yosoe Indonesia, Ruko Roxy Villa Mutiara Serpong Jl. Boulevard Raya Blok B01 no 09 Pondok Corn Timur, Kacamatan Serpong Utara, South Tangerang City, Banten. After the survey, the location of the implementation and the target of the activity participants were determined.
  - b. Preparation of training materials and materials which include, slides and papers for activity participants.
2. Implementation Stage At this stage, it will be explained about the Taxation Aspects of Corporate Taxpayers.
3. Training Phase To carry out this training, several training methods are used, namely: :
  - a. Training Method, This method was chosen to provide an explanation of the Taxation Aspects of Corporate Taxpayers.
  - b. Discussion Method Questions and answers about the material

## Results and Discussions

The implementation of Community Service "Aspects of Corporate Taxpayer Taxation on CV Yosoe Indonesia" carried out at the CV Yosoe Indonesia office on October 12-14, 2023 has been completed with the following schedule:

**Table 1 Day 1, Thursday, October 12, 2023**

No.	Time	Activity Description	Information
1.	09.00 – 09.30 Wib	Celebration from the Head of the Devotion Committee	Dinar Ambarita, S.E., S.H., M.A., CTL., CCL.
2.	09.30 – 10.30 Wib	Viewing from Narasource : Submission of theories containing aspects of corporate taxpayer taxation	Eka Kusuma Dewi, S.E., M.Si.
3.	10.30 – 12.00 Wib	Q&A and discussion moderated	Yunita Kwartarani, S.Pd., M.Pd.
4.	13.00 – 14.00 Wib	Providing Examples of Tax Calculation for Corporate Taxpayers PT	Dinar Ambarita, S.E., S.H., M.A., CTL., CCL.
5.	14.00 – 15.00 Wib	Exercise on taxation calculation of corporate taxpayers PT	Yunita Kwartarani, S.Pd., M.Pd.

Table 2 Day 2, Friday, October 13, 2023

No.	Time	Activity Description	Information
1.	09.00 – 10.00 Wib	Giving an Example of Calculating Corporate Taxpayer Income Tax CV	Eka Kusuma Dewi, S.E., M.Si.
2.	10.00 – 12.00 Wib	CV Compulsory Income Tax Calculation Exercise CV Compulsory Income Tax Calculation Exercise	Yunita Kwartarani, S.Pd., M.Pd.
3.	13.00 – 14.00 Wib	Second exercise on the calculation of compulsory income tax for PT	Dinar Ambarita, S.E., S.H., M.A., CTL., CCL.
4.	14.00 – 15.00 Wib	Second exercise Calculation of Compulsory Income Tax for CV	Yunita Kwartarani, S.Pd., M.Pd.

Table 3 Day 3, Saturday, October 14, 2023

No.	Time	Activity Description	Information
1.	09.00 – 12.00 Wib	The third exercise of calculating corporate taxpayers PT	Eka Kusuma Dewi, S.E., M.Si.
2.	13.00 – 15.00 Wib	Third exercise of calculating corporate taxpayer CV	Dinar Ambarita, S.E., S.H., M.A., CTL., CCL.

**ASPECTS OF TAXATION OF CORPORATE TAXPAYERS**

Dinar Ambarita, S.E., S.H., M.A., CTL., CCL.  
Eka Kusuma Dewi, S.E., M.Si.  
Yunita Kwartarani, S.Pd., M.Pd.

**PKM @)**

**CV Yosoe Indonesia**

Ruko Roxy Villa Mutiara Serpong Jl. Boulevard Raya Blok B01  
No.09 Pondok Jagung Timur District. North Serpong Tangerang City  
South, Banten

## ASPECTS OF TAXATION OF CORPORATE TAXPAYERS

### Examples Of Calculating Income Tax

CV business entity'

Effort Circulation		5.000.000.000
Taxable Income		100.000.000
PKP gets Income Tax facility 31E	$(4.800.000.000/5.000.000.000) \times 100,000,000$	96.000.000
PKP does not have facilities		4.000.000
PPh Owed		
PPh with facilities	$96,000,000 \times 11\%$	10.560.000
PPh Does Not Have Facilities	$4,000,000 \times 22\%$	880.000
Amount Of Tax Payable		11.440.000

## ASPECTS OF TAXATION OF CORPORATE TAXPAYERS

whole amount gross income	XXXX	
Cost	XXXX	(-)
total net income commercial	XXXX	
FISCAL CORRECTION :		
positive (Negative)	XXXX (XXX)	(+)
fiscal net income	XXXX	
loss compensation	XXXX	(-)
taxable income	XXX	
PPh owed	XXX	
tax credit:		
cut / collected parties Third (	XX XX	(-)
has paid for itself		
less / more pay	XXX	

Multiplied Income Tax Rates  
The PS Body.17 = 25%



## ASPECTS OF TAXATION OF CORPORATE TAXPAYERS |

Fiscal correction is divided into two, namely:

Positive fiscal correction: increase commercial profit or income earner n taxable, by adding income and subtracting or expenses that are not recognized fiscally.

Negative fiscal correction: reducing commercial profit or producing profit taxable income attributable to commercial income higher than and fiscal revenues and commercial costs are smaller than fiscal costs.



## ASPECTS OF TAXATION OF CORPORATE TAXPAYERS

Fiscal reconciliation is the process of recording the adjustment, and rectification that G done because there are differences in the treatment of income or commercial profit unlucky as well as the cost between accounting standards and tax rules. So that fiscal reconciliation is divided into two, namely:

1. Reconciliation of fixed differences: due to differences between taxable profits with accounting profit that has not been taxed. such as final Income, Income Tax.
2. Time difference reconciliation: due to the time difference of recognition, both producers an and costs between the accounting system and the tax system, such as daan method of shrinkage.





## ASPECTS OF TAXATION OF CORPORATE TAXPAYERS |

Rights and obligations of corporate taxpayers as follows:

The right to apply for a refund of overpaid taxes

Right to data confidentiality protection

Right to obtain a preliminary refund of tax payment policy

Right to get government borne tax facility (DTP)

Right to obtain tax incentives

Obligation to register as a taxpayer in accordance with statutory provisions

taxation

Required to pay tax obligations

Obligation to report tax

Cooperative applicable obligations when tax audits are carried out



## ASPECTS OF TAXATION OF CORPORATE TAXPAYERS |

Income tax is not Final income tax  
the one who is responsible for the production  
of yes ng received by the agency based  
WP N Article 17 and Article 31E of the  
Act-Und ang number 36 year 2008 about  
Paj ak earnings.





## ASPECTS OF TAXATION OF CORPORATE TAXPAYERS |

The Final Ph is an income tax that  
g is applied to the resulting  
erima or obtained body based WP  
arkan government regulation (PP) Nom 1  
or 23 year 2018 on Income Tax  
the result of the effort received or D  
iperoleh taxpayers who have Per  
specific gross circulation



## ASPECTS OF TAXATION OF CORPORATE TAXPAYERS |

Income tax agency is divided into two based on  
nature, namely:

1. Final Body Income Tax
2. Body Income Tax Is Not Final

## ASPECTS OF TAXATION OF CORPORATE TAXPAYERS |

In accordance with Article 1 of the Income Tax Law No.  
7 of 1983, understanding Income tax is a  
tax imposed against individuals or individuals  
and entities in the case of the received  
or earned during a tax year



## TAX ASPECTS CORPORATE TAXPAYER|

The sanction is criminal minimum of 6 months in prison and maximum of 6 years. In addition, will be fined at least 2 times amount of tax payable that is not paid less, and the most Lot 4 times the amount of tax payable not being or not being paid



### **Conclusion**

Corporate taxpayers, be it PT, CV, or other business entities, it is very important to know terl; In advance, what tax obligations must be reported and deposited to the state, in this case the local Tax Service Office where the taxpayer is domiciled. Corporate taxpayers need to know which ones are included in Final Income Tax and which are not included in Final Income Tax. Corporate taxpayers must also be able to present the Annual Corporate Tax Return including in the presentation of fiscal books.

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