ANALYSIS OF INCOME TAX CALCULATION BASED ON LAW NUMBER 36 OF 2008 AT FISHERIES COLLECTOR TRADERS

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DOI: 10.31364/SCIRJ/v7.i6.2019.P0619658
http://dx.doi.org/10.31364/SCIRJ/v7.i6.2019.P0619658

Abstract: The purpose of this research was to determine the suitability of the Income Tax Law Number 36 of 2008 with the calculation of income tax for CV. K's fisheries collectors. The analytical method used in this research is a descriptive / comparative analysis, namely an analysis that describes, and compares the calculation of corporate income tax, according to the company with the calculation of income tax according to the tax law. The results of the research indicate that the corporate tax calculation is not in accordance with the Income Tax Law No. 36 of 2008. (1). The company has compiled financial statements based on tax regulations but does not complete the reporting requirements, Annual Notification Letter, Corporate Income Taxes that companies should make nominative reports for entertainment costs. (2). The company uses the wrong rate classification. Income of companies totaling more than IDR 4.8 billion but less than IDR 50 billion uses tax rates {0.25 - (0.6 Billion / Gross Income)} x Taxable Income. In 2017 the company uses the Agency's tax calculation rate for income above IDR 50 billion. This has resulted in the company becoming more paid in 2017. Companies can submit corrective tax returns for 2017 and the process of overpayment.

Index Terms— income tax calculation, Indonesia, Tax Law Number 36.

I. Introduction

Tax has a very large contribution in the development of the country in Indonesia. More than 75% of APBN revenues or the State Revenue and Expenditure budget are received from taxes. Construction of public facilities financed by the state. In addition, taxes are also useful as a means of examining welfare. Taxes collected from taxpayers are used to subsidize disadvantaged people. To meet the increasingly large tax revenue target, the Directorate General of Taxes is intensifying extending through various means (Circular of the Director General of Taxes No.02 / PJ.03 / 2009). Indonesia adheres to an independent tax assessment system in which compulsory taxes are in accordance with the tax payable. The type of tax with a large contribution to the State Revenue and Expenditure budget, namely income tax. Where taxes are paid on the subject of tax obtained, or obtained in the tax year (Mardiasmo, 2016). Taxes that are included in the destination tax category that do not look to anyone Taxes are imposed but more towards object taxes. The tax subject can be charged as a personal tax, compulsory tax agency and Permanent Business Entity.

It is expected that with the trust given, the taxpayer will obey calculate, pay and report the tax. Taxpayers to calculate, pay, and report on the amount of tax payable, which is called the self assessment system. Self assessment system requires guidance to calculate the amount of taxable income, through the implementation of systematic records, namely accounting. The final results of a bookkeeping process in the form of financial statements, consisting of balance sheets, income statements, changes in equity reports, cash flow statements and notes to financial statements. Financial statements are prepared with the aim of providing information concerning finance, performance, and changes in the financial position of a company, for economic decision making. The financial statements also show what has been done by management, or as a form of management's responsibility, for the resources entrusted to it, basically compiled based on the Statement of Financial Accounting Standards.

Companies and governments are two parties that have different interests. Taxpayers identify tax payments as costs that reduce profits. Taxpayers will try to minimize tax costs to optimize profits, while the government will try to maximize taxes, which are collected from taxpayers. Optimization of profits achieved by taxpayers, can help in achieving company goals, both short-term and long-term goals. This causes differences in the recognition of income, costs and profits in the company's financial statements with financial statements determined by the tax authorities. As a result of the differences in the recognition of income, costs and profits between the company and the tax authorities, it is necessary to evaluate the method of calculating income tax, which is carried out by the company with tax authorities. This is intended to be able to determine income tax (payable) according to Law No. 36 of 2008 concerning Income Tax. To meet the increasingly large tax revenue target, the Directorate General of Taxes is intensifying extending through various means (Circular of the Director General of Taxes No.02 / PJ.03 / 2009). First, actively disseminating the provisions stipulated in the Income Tax Law, specifically the imposition of higher income tax rates on taxpayers who do not have a tax ID. Second, conduct intensive socialization to parties related to the Implementation of Income Tax Article 22, in particular collection by industrial enterprises and exporters engaged in the sectors of forestry, plantation, agriculture, fisheries for the purchase of materials for industrial use or export from traders. collector. Finally, the Directorate General of Taxes collects collector traders in their respective regions for, then is given a Taxpayer Identification Number, in order to avoid imposing Income Tax rates, 100% higher.

The Bitung area in North Sulawesi, which is located near the coast, is a fishery business base in the eastern part of Indonesia. Many foreign fishermen from outside Indonesia are looking for fish in the zone because of the enormous potential of the sea. The policy of the Ministry of Maritime Affairs and Fisheries in recent years has prohibited the entry of foreign vessels without permission to catch fish in Indonesian waters. This policy has a positive impact on indigenous fishermen whose equipment is still traditional compared to foreign fishermen. Abundant domestic fish catches have an effect on increasing income from fishermen and fisheries collectors. Income received is an object of tax.

Seeing the importance of the income tax object of the fisherman collectors, it is necessary to analyze the income tax calculation of fisheries collectors in accordance with the tax law. Likewise with CV. K, traders in Bitung who are engaged in fisheries, where in the calculation of income tax differences occur. Differences occur because the difference between the costs recognized in the financial statements and the costs recognized by the tax is not the same. Therefore, it is necessary to do a fiscal correction in determining the income tax payable, one of the objectives carried out is corrections made to accounting profits to obtain profit according to tax. Tax profit is calculated by using the concept of how to recognize and measure according to taxation provisions. In relation to the description above, the researcher was interested in choosing the title: "Analysis of Income Tax Calculation Based on Law Number 36 of 2008 at Fisheries Collector Traders".

II. Research Methods

http://dx.doi.org/10.31364/SCIRJ/v7.i6.2019.P0619658

The analytical method used in this research is comparative descriptive analysis, which is an analysis that describes and compares the calculation of corporate income tax according to the company with the calculation of income tax according to the taxation law. "Object of research, CV. K company as a collector, located in the area Bitung. To get the data needed the researcher uses the data collection method as follows:

1. Observation techniques, namely research conducted by conducting observations directly on CV. K's company.
2. Interview techniques, namely research conducted by direct interviews with the leadership of the company CV. K, and a number of personnel to obtain empirical data.
3. Library Studies, namely data obtained through books, previous research (journals), regulations, and other written sources related to the information needed. The data needed in this study are all data contained in the annual report to find out the tax mechanism of CV. K's company.

The type of data used in this study, namely qualitative data and quantitative data. Qualitative data, namely data obtained from companies in the form of information both oral and written. Quantitative data, namely data in the form of numbers, such as the amount of employee benefits, the amount of installments of Income Tax Article 25 and 29 and other data that has to do with the problem to be discussed. While the data sources used in this study, namely qualitative data and quantitative data. Primary data is data obtained through direct observation, and conducting interviews directly with company leaders to obtain data relevant to this research. Secondary data is data obtained by company written documents, and literature that is closely related to the issues discussed, this data comes from within the company and from outside the company.

III. Discussion

3.1 Characteristics of Fisheries Collector Traders

The potential and production of fisheries in the city of Bitung is quite high. Fisheries entrepreneurs who seek the Sulawesi sea run many businesses here because there is a sea port. The fishermen sell their catch to the collector at the fish auction site or directly to the place of the collector. Furthermore, the collecting traders hand over to fisheries processing companies in the city of Bitung, or other companies for export. Collector traders get fish from fishermen from North Sulawesi and surrounding areas such as Gorontalo. The types of fish received are tuna, tuna, sea cucumbers and jellyfish because they have high economic value. If the fish supply is high from fishermen, on average each trader can supply fresh fish to fish companies reaching 3 tons per day. If the fish stock is less then the supply is also reduced, at least 1.5 tons per day.

3.2 Activities of Fisheries Collection Companies

CV. K is led by a Director who is also the owner of the company. Employees who work in the administration are permanent employees, while employees in the packaging department are daily employees. CV. K is a company that operates in the fisheries sector as a collecting trader. The company obtains fish from fishermen who bring their catch directly to the place of business. Fishermen who are suppliers, most of them have become company customers. The fish received must be in accordance with the specifications set. Furthermore, the fish is cleaned, cut and packaged in a cooling machine, and ready to be sent to exporters in Jakarta. The types of fish collected by the company, namely tuna, octopus and squid. Catch fish that do not meet the specified criteria, will be sold to local markets, such as restaurants around the city of Bitung.

3.3 Article 22 Income Tax

In industries or exporters in the forestry, plantation, agriculture, livestock and fisheries sectors, tend to process large amounts of industrial materials. They buy the material, usually at the collector. When buying from the collector, the industry / exporter must collect Income Tax Article 22 with a value of 0.25% of the purchase price before Value Added Tax. The amount of

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the collection rate applied to taxpayers who do not have a Taxpayer Identification Number is 100% higher than the rate applied to taxpayers who can show the Taxpayer Identification Number. The object of Income Tax Article 22 is the income of the collecting trader. Whereas Article 22 Income Tax collectors are industries and exporters in the forestry, plantation, agriculture, livestock and fisheries sectors for the purchase of materials for industrial or export purposes. This is in accordance with the provisions in effect since February 24, 2013. Article 22 Income Tax Collection is not final, so it can be calculated as payment of tax credits in the current year for taxpayers collected in the Annual Income Tax Return. Article 22 Income Tax collection is carried out by industry and exporters at the time of purchase of materials from collecting traders. Then the tax collector (in this case the industry / exporter) is obliged to deposit into the state treasury through the Post Office, foreign exchange bank, or the bank designated by the Minister of Finance by using a Tax Deposit. The tax collector must issue Proof of Income Tax Collection Article 22 in duplicate 3 (three), namely:

1. The first sheet for taxpayers collected
2. The second sheet as an attachment to the monthly report to the Tax Service Office (attached to the Annual Tax Return, Article 22 Income Tax).
3. The third sheet as a tax collector's archive.

Each shipment of fish containers to exporters, the company receives an invoice and proof of income tax Article 22, first sheet. Cut proof archived according to the date created.

3.4 CV. K's Corporate Income Tax Calculation

CV. K

Income statement

For the Year Ended December 31, 2017 (IDR)

Income :		
Main sales	IDR 12.871.300.000	
Other sales	IDR 118.976.804	
The amount of income		IDR 12.990.276.804
Operating Expenses:		
Cost of goods sold	IDR 10.251.453.566	
Salaries and wages	IDR 455.260.000	
Rental costs	IDR 81.250.000	
Electricity and water costs	IDR 567.000.000	
Equipment costs	IDR 357.795.163	
Loan Fees	IDR 223.411.800	
Entertainment fee	IDR 86.370.000	
Cost of depreciation	IDR 489.600.340	
		IDR 12.512.140.869
Gross profit		IDR 478.135.935

In table form, a summary of CV. K's income tax calculation:

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Number.	Information	IDR
1	Gross income	IDR 12.990.276.804
2	Expenditures (Costs)	IDR 12.512.140.869
3	Taxable Income (1-2)	IDR 478.135.935
4	Article 22 Income Tax Credit	IDR 32.178.250
5	Corporate Income Tax (25% x (3)	IDR 119.533.984
6	Debt Income Tax (5-4)	IDR 87.355.734

Commercial financial statements are made based on Financial Accounting Standards. Taxable income is obtained from fiscal financial statements made based on applicable tax rules. If there are differences, a fiscal correction must be made. There are only two types of fiscal corrections made to the company's commercial financial statements, which are positive fiscal corrections and negative fiscal corrections. Positive fiscal correction is a fiscal correction that increases the amount of taxable profit. Negative fiscal correction is a fiscal correction that reduces taxable income.

Based on the Income Statement above the company's bookkeeping is known:

a. Income

The company recorded sales not only from sales to exporters but also included the sale of fish products sold to the local market. Recognition of main sales, and other sales in accordance with Article 4 (1) of Income Tax Law No. 36 of 2008, namely: Any additional economic capability received, or obtained by taxpayers, both from Indonesia and outside Indonesia, which can be used for consumption, or to increase the wealth of the taxpayer concerned with any name and form. The main sale is deducted from Article 22 of Income Tax amounting to 0.25% of sales by the buyer.

b. Operating Expenses

Commercial accounting reports record all costs incurred by the company. Income Tax Law No. 36 of 2008 regulates fees that may be deducted (Article 6 paragraph 1), and costs that may not be deducted (Article 9 paragraph 1). In principle, deductible costs are costs related to business activities either directly, or indirectly and . This means that the cost or indirect and fulfill three requirements incurred are costs to obtain, maintain, and collect income. Costs in the above Profit Loss report, which have special requirements to be recognized as deduction from income, namely:

- Cost of goods sold

  The company buys 3 types of fish, namely: tuna, octopus and squid. Suppliers come from various places and already know the criteria for fish received. Tuna is further divided into types, namely: black tuna, azuki tuna and natural tuna. Octopus consists of three grades, namely grade A, B and C. There are two types of squid received by the company, namely flower squid and stone squid. All fish purchases are included in the cost of purchase

- Salaries and Wages

  Employees who work in companies as permanent employees and daily employees. Permanent employees receive a salary every month, and daily employees receive wages per week based on the number of working days. A list of salary and wages has been made a report of annual income tax, legal income tax Article 21. Salaries and wages received by employees are still below the amount of non-taxable income.

- Rental Costs

  CV. K has just moved his place of business in 2017. This place has been rented for one year.

- Electricity and water costs

  Electricity and water usage costs at the place of business during 2017 are included in the Electricity and water account.

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- Equipment costs

  Consisting of office supplies and work equipment. Office supplies include: stationery and printer ink. Work equipment is used by employees in the production department such as: boots, masks, headgear and so on.
- Loan Fees

  The company bought three operational vehicles by credit. Installment costs are included in the loan burden.
- Cost of depreciation

  There are two methods of depreciation which are permissible according to tax rules, namely the straight-line method and the declining balance. For tax purposes, the company adjusts depreciation in accordance with tax regulations. The company uses the straight-line depreciation method and has classified assets into two groups: (1) Not buildings and (2) Buildings. The group of non-building tangible assets was also divided into groups of 1 4-year useful life, group 2 8-year useful life, group 3 16-year and 4 group benefits with a 20-year useful life. Therefore, the company does not make a fiscal correction for depreciation because it has been made based on tax regulations.
- Entertainment fee

  Costs of entertainment, representation, entertainment and the like insofar as to obtain, maintain and collect income can basically be deducted from gross income as referred to in Article 6 paragraph (1) letter a Income Tax Law No. 36 of 2008. Taxpayers must be able to prove that these costs have actually been issued (formal), and that it has something to do with the company's activities to obtain, collect and maintain income (material). For taxpayers who deduct these costs from their gross income, they must attach a Nominative List to, Annual Notice, Corporate Income Tax, or Personal Income Tax that uses accounting. CV. K only records entertainment costs but does not make nominative lists that can be formally recognized. Therefore, entertainment costs of IDR. 86,370,000 must be corrected positively fiscal.

Debt income tax is the result of deduction from sales a year minus deductible costs, so that you get Taxable Income. Furthermore, Taxable Income is multiplied by the applicable tax rate, so it is known how much the Corporate Income Tax is. If there is a tax credit, it can be a deduction for the amount of tax payable that must be paid. In calculating the income tax payable, the company must make a fiscal correction first. The basis of a positive fiscal correction is because the entertainment costs are not supplemented by a nominative list at the time of reporting the Annual Income Statement. After making a positive fiscal correction, it can be calculated again the actual taxable income of the company. Then, multiplied by the applicable tax rate.

Income Tax Law No. 36 of 2008 Article 31E, the rates applicable to corporate income tax are as follows:

Gross income	Tax rates
Less than IDR. 4.8 billion	1% x gross income
More than IDR 4.8 billion to IDR 50 billion	{0,25 – (0,6 Billion / Gross Income)}x Taxable income
More than IDR 50 billion	25% x Taxable income

CV. K is a collector with income above IDR. 4.8 billion. Therefore, the tariff applied is the second tariff. The calculation formula is: {0.25 - (0.6 Billion / Gross Income)} x Taxable Income. The company tax calculation is in accordance with the Income Tax Law No. 36 of 2008 are:

Number.	Information	IDR
1	Gross income	IDR 12.990.276.804
2	Expenditures (Costs)	IDR 12.512.140.869
3	Commercial profit	IDR 478.135.935

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4	Positive fiscal correction	IDR 86.370.000
3	Taxable income (1-2)	IDR 564.505.935
4	Tax credit, Income Tax 22	IDR 32.178.250
5	Corporate Income Tax (0.25 - (0.6 billion / 12,990,276,804)) x 564,505,935	IDR 115.102.760.
6	Debt Income Tax (5-4)	IDR 82.924.510

From the recalculation of income tax owed by the agency in accordance with Law No. 36 of 2008, there is a difference between the amount of payable tax paid in 2017. The company pays the Corporate Income Tax of IDR 87,355,734, which should have been IDR 82,924,510. meaning that the company has overpaid the Corporate Income Tax amounting to IDR. 4,431,224.

III. Conclusion

Based on the results of research conducted on financial statements, and Annual Notification, CV. K's Income Tax, it can be concluded that the calculation of corporate tax is not in accordance with the Income Tax Law No. 36 of 2008. The causes are: (1). The company has compiled financial statements based on tax regulations but does not complete the reporting requirements, Annual Tax Returns, Corporate Income Tax, which requires companies to make nominative reports for entertainment costs. As a result, entertainment costs must be corrected from the list of costs. (2). The company uses the wrong tariff classification. Company revenues of more than IDR 4.8 billion but less than IDR 50 billion use tax rates {0.25 - (0.6 Billion / Gross Income)} x Taxable Income. In 2017 the company uses the Agency's tax calculation tariff for income above IDR 50 billion. This has resulted in the company becoming more paid in 2017. The company can submit annual tax returns, corrections for 2017 and more payment processes.

The company has tried to follow tax regulations, by adjusting the company's commercial accounting methods. In the future, companies can plan and calculate taxes better and more carefully. Tax planning aims to streamline tax payments. Companies can avoid paying more if the tax department has calculated the tax that must be paid properly. Finally, companies should always keep abreast of taxation regulations in Indonesia through Circular issued by the Directorate General of Taxes, news and articles related to taxes. This is useful for avoiding errors in counting, and reporting the amount of tax payable.

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