

Implementation of tax planning to achieve VAT efficiency at PT. Crayon Work

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Abstract

This study aims to analyse the tax planning case at PT Crayon Work. The strategy taken by an individual or company to manage its tax obligations in a way that is appropriate with tax regulations is called tax planning. Companies do ways to save taxes, one of which is by planning taxes on Value Added Tax (VAT). The problem that occurs at PT Crayon Work is that there is no tax planning implemented. This study aims to analyse (Tax Planning) in PT. Crayon Work in the context of the efficiency of paying VAT. Qualitative descriptive method used in this study, in which the researcher describes and describes the object being studied through data and information that has been collected for analysis. The results of this study that PT. Crayon Work can minimize VAT payable in 2020 through tax planning for the purchase of BKP/JKP with VAT, from IDR 305,922,082 to IDR 279,065,803, or a decrease of 8.78%. PT Crayon Work purchases BKP/JKP only to PKPs that have been confirmed. Updating tax planning regularly is an important step taken by the company.

Keywords: *tax; tax planning; Value Added Tax (VAT)*

Abstrak

Penelitian ini bertujuan untuk menganalisis kasus perencanaan pajak di PT Crayon Work. Strategi yang diambil oleh individu atau perusahaan untuk mengelola kewajibannya dengan cara yang tepat dengan peraturan pajak disebut dengan perencanaan pajak. Perusahaan melakukan cara menghemat pajak salah satunya dengan perencanaan pajak atas Pajak Pertambahan Nilai. Permasalahan yang terjadi di PT Crayon Work yaitu belum adanya perencanaan pajak (Tax Planning) yang diterapkan. Penelitian ini bertujuan untuk menganalisis (Tax Planning) di PT. Crayon Work dalam rangka efisiensi pembayaran Pajak Pertambahan Nilai (PPN). Kualitatif deskriptif metode yang digunakan dalam penelitian ini, di mana peneliti menggambarkan dan mendeskripsikan objek yang diteliti melalui data dan informasi yang telah dikumpulkan untuk dianalisis. Hasil dari penelitian ini bahwa PT. Crayon Work bisa meminimalkan PPN terhutang tahun 2020 melalui perencanaan pajak untuk pembelian BKP/JKP dengan PPN, dari Rp 305.922.082 menjadi Rp 279.065.803, atau mengalami penurunan sebesar 8,78%. PT Crayon Work melakukan pembelian BKP/JKP hanya kepada PKP yang sudah di kukuhkan. Memperbaharui perencanaan pajak secara berkala adalah langkah penting yang diambil oleh pihak perusahaan.

Kata kunci: *pajak; perencanaan pajak; pajak pertambahan nilai*

INTRODUCTION

Establishing a company has a specific purpose. In realizing this goal, companies often try to reduce production costs and other expenses in order to minimize costs and optimize profits. The success of a company in achieving its main objectives is very dependent on its operational performance, which is closely related to tax aspects. Taxes are often a challenge faced by companies, because compliance with these taxes becomes mandatory based on income within a predetermined time. Many companies overcome this by implementing tax management. Tax management is a series of steps designed and carried out by tax managers to control tax obligations efficiently, effectively and economically. This aims to minimize tax burden payments while ensuring optimal business sustainability (Pohan, 2016).

Franrick (2016), tax management is an effort to carry out tax obligations accurately while minimizing the amount of tax paid so that you can still get the desired profits and liquidity. The aim of tax management is none other than ensuring compliance with tax regulations while seeking efficiency in order to obtain optimal profits and liquidity.

Widodo (2017), the implementation of the Value Added Tax (VAT) tax planning in companies is based on the fact that companies are responsible for the VAT that must be paid from sales transactions. Therefore, a planning strategy is needed so that the tax burden can be legally minimized in accordance with the tax regulations implemented in Indonesia. In tax planning, it is hoped that the company's cash funds can be used for other needs.

VAT is a type of tax related to transactions involving the delivery of Taxable Goods and Taxable Services by entrepreneurs. The special characteristic of this tax is that it has an element of added value. VAT is imposed when transactions of taxable goods or services in the customs area, whether in the form of business entities or individuals (Suprianto, 2011).

PT Crayon Work has been officially designated as a Taxable Entrepreneur, which requires this construction services company to play a role in managing VAT, both as the party that collects VAT and collects VAT back. As part of this obligation, VAT will be applied by PT Crayon Work on sales of goods and services to which VAT is added according to the applicable rates. PT Crayon Work collects VAT from customers and forwards it to the Directorate General of Taxes (DJP) at the specified time. PT Crayon Work is also a VAT collector on purchases of goods and services from suppliers who already charge VAT. The company claims the VAT credit that has been paid to suppliers as a deduction from the VAT obligation that must be paid to the DJP. PT Crayon Work reports the amount of VAT collected and remitted to the DJP during a certain period in accordance with applicable tax regulations. VAT payments are made by the company to the DJP according to a predetermined schedule, either every month or quarter, depending on the volume of transactions and the provisions of current tax regulations.

PT. Crayon Work carries out credit between output tax and input tax. In 2020, companies must deposit output VAT amounting to IDR 730,638,953, while input VAT obtained from purchasing goods or services is IDR 451,573,150. From the 2020 VAT data, it appears that the output tax that must be paid is quite large, with a difference of IDR 279,065,803 compared to input tax. In this condition PT. Crayon Work has not implemented Tax Planning in managing company taxes to minimize costs. In 2020 there were also several delays in paying and reporting SPT so that PT Crayon Work had to pay fines or sanctions. This of course makes the company suffer losses because of expenses that should be minimized.

LITERATURE REVIEW

Tax

Tax is an obligation that individuals or entities must fulfill to the state treasury. This obligation is coercive, regulated by law and does not provide direct benefits to the payer. Taxes received are used for the benefit of the state to maximize people's welfare (UUD Number 16 of 2009). Besides, tax is an obligation in the form of a contribution that must be fulfilled by individuals or society to the state. This tax is a debt regulated by statutory regulations, without direct compensation, and is used to support state needs for the benefit of the wider community (UU No. 28 of 2007 Article 1 Paragraph 1).

Value Added Tax (VAT)

The Value Added Tax (VAT) is a type of tax imposed on the use of goods and services in general, applicable at every stage of production and distribution. VAT is categorized as an indirect tax, because final consumers bear the burden of this tax. However, the process of collecting and remitting the tax to the state is carried out by the seller or provider of goods/services (Darussalam, 2018). According to Wahono (2012), VAT is the imposition of a use tax which is carried out in stages for each production and distribution of goods and services in the customs area.

Characteristics VAT

Waluyo (2011, p. 11) states that VAT has several key characteristics. First, VAT is an objective tax, meaning it is based on the object of taxation without considering the circumstances of the taxpayer. Second, VAT is an indirect tax, which means that economically, the VAT burden can be passed on to other parties; however, from a legal perspective, the responsibility to pay the tax remains with the taxpayer. Third, VAT is collected in multiple stages at every point in the production and distribution chain, from manufacturers and wholesalers to retailers. Fourth, VAT collection is supported by tax invoices, following the credit method, which requires taxable entrepreneurs to issue tax invoices as proof of VAT collection. Fifth, VAT is neutral, a condition arising because VAT is charged on the consumption of goods or services and is collected based on the destination principle, preventing double taxation. Lastly, VAT is a tax on domestic consumption, applied to the delivery of taxable goods or services consumed within the country.

Tax management

Achmad Tjahjono explained that tax management in general is the effort of a Taxpayer or group of Taxpayers to regulate their tax obligations, such as income tax and other taxes, so that they are at the lowest level possible, as long as this is still in line with the provisions of tax regulations (Zain, 2005). And, Suandy (2008) states that tax management is an effort to ensure accurate fulfillment of tax obligations while minimizing the amount of tax payments, so that profit and liquidity desires can still be achieved.

VAT saving strategy

This reduction strategy can be realized by understanding the BKP or JKP that is subject to VAT, which allows spending planning to minimize the amount of VAT that must be paid. For example, there are goods that are not subject to VAT or are subject to a lower rate. Some countries also provide exceptions or special tariffs for certain goods and services. Knowing these regulations and taking advantage of exemptions/lower rates can help reduce the VAT burden.

In addition, eliminating VAT for certain goods, such as basic necessities including food, medicine and health services, can reduce expenses. Identifying and taking advantage of this VAT exemption will be profitable. Shopping in duty free or VAT free zones can also be a way to reduce costs. Some areas offer VAT-free goods, and taking advantage of this opportunity can help save on VAT expenses.

The following VAT savings strategies according to B. Ilyas and Diaz (2016) are: 1) effective customer relationship management to strengthen relationships and maintain information about customer quality and billing history; 2) recognizing and understanding the right time to impose VAT/PPnBM as well as procedures for issuing tax invoices; 3) identifying and implementing appropriate methods for creating tax invoices that comply with standards to avoid incomplete invoices, which could lead to administrative sanctions; 4) timely reporting of VAT/PPnBM collected, as delays risk administrative sanctions and may negatively affect PKPs who purchase BKP or receive JKP; 5) implementing good internal controls, such as verifying journal entries, recording transactions accurately, ensuring authorization, and maintaining adequate documentation; 6) having sufficient knowledge of tax regulations, both formal and material, to correctly apply rates and DPP and fulfill administrative requirements such as issuing tax invoices and utilizing VAT/PPnBM facilities; 7) maintaining company liquidity to avoid failure to pay VAT/PPnBM due each tax period; and 8) preparing invoices and contracts that clearly separate fees from other items.

Subject of VAT

This tax subject refers to the entity that is responsible for collecting, remitting and reporting VAT to the authorized tax agency. Tax subjects can consist of various parties, depending on the tax provisions applicable in each country. In general, VAT subjects include: for the seller by which the seller is obliged to collect VAT on the selling price of goods or services and collect the VAT from the buyer. The seller is also responsible for remitting the collected VAT to the tax authorities and reporting VAT-related transactions. As for the entrepreneur; the parties carrying out economic activities that result in VAT obligations, such as production, distribution or provision of services. Entrepreneurs can become VAT subjects if their business activities meet the thresholds set out in tax regulations. Then, for the suppliers, the parties who provide goods or services to entrepreneurs or sellers. Suppliers may be involved in the distribution process and may have an obligation to charge VAT on their sales to customers. For the importer, the parties who import goods from abroad to market domestically. They are responsible for paying VAT on imported goods according to the applicable tariff. And for the buyer, the parties who buy goods or services from sellers or entrepreneurs.

Object of VAT

The following Tax Regulations are VAT objects regulated in Law no. 42 of 2009 concerning VAT on goods and services, including the delivery of taxable goods (BKP). The BKP is goods subject to VAT. Delivery of BKP is subject to VAT on sales of these goods, both for domestic consumption and export of goods. Example: sales of goods such as food, vehicles, electronics, clothing and other products traded by PKP. Then, the delivery of Taxable Services (JKP). The taxable services are services that are subject to VAT, in the form of trade, construction, consulting and various other types of services carried out by PKP. JKP subject to VAT covers various fields, such as health services, education, entertainment, transportation, banking, and others. Examples: Consulting services, educational services, health care services, rental services, and services provided by certain professions such as lawyers and accountants. As for the import of goods, these are that enter Indonesia are subject to VAT when the goods go through customs to enter the domestic market. VAT on imports of these goods is usually paid by the importer when the goods enter Indonesian territory. Example: machinery, raw materials,

or consumer goods from abroad. Concerning, the export of goods and services; the activities of delivering goods or services abroad are subject to 0% VAT. Even though exports are subject to a 0% VAT rate, you are still required to produce a tax invoice as proof of the transaction. This export remains the object of VAT because even though the rate is 0%, VAT can be collected and reported, as well as credited for the VAT that has been paid for the export activity. Example: such as exports of textiles, electronics, or international consulting services. And for the rental of taxable goods, the rental or leasing of goods which constitute BKP is also an object of VAT. Rental of property, vehicles, heavy equipment and other items subject to VAT. Example: Rental of buildings, vehicles and machinery.

VAT tax planning strategy

A tax planning strategy is a series of steps designed to manage tax obligations efficiently and minimize the tax burden that must be paid, while complying with applicable regulations. In this context, there are several strategies that can be applied in VAT, both by taxable entrepreneurs (PKP) and non-PKP.

Proper use of tax invoices

Valid and complete tax invoices are essential to claim both output and input VAT. To ensure this, the tax invoice issued or received must meet all applicable requirements, such as containing a proper invoice serial number, accurate identification of the parties involved, and the correct value and type of goods or services subject to VAT. Adjustments to tax invoices should be made to ensure that the invoice values accurately reflect the actual transaction amounts. Invoices that are incomplete or do not match the transaction value risk being rejected by the Directorate General of Taxes (DGT) and therefore cannot be used for VAT credit.

Management of output VAT and input VAT

Output VAT (output tax) is the VAT charged on the sale of goods or services. In your tax planning strategy, ensure that the VAT collected complies with the applicable rates and is paid to the state treasury promptly. Input VAT (input tax) is the VAT paid on the purchase of goods or services. Entrepreneurs can credit the input VAT against the output VAT owed, thereby reducing their tax liability. It is important to accurately record all eligible purchases to ensure that input VAT is properly credited.

Manage the use of output tax invoices (Output tax)

Postponing or advancing output VAT: At the end of the fiscal year, entrepreneurs may plan to advance or delay the sale of goods or services to manage their VAT obligations. For example, to reduce tax liabilities for the current year, sales can be deferred to the beginning of the following year.

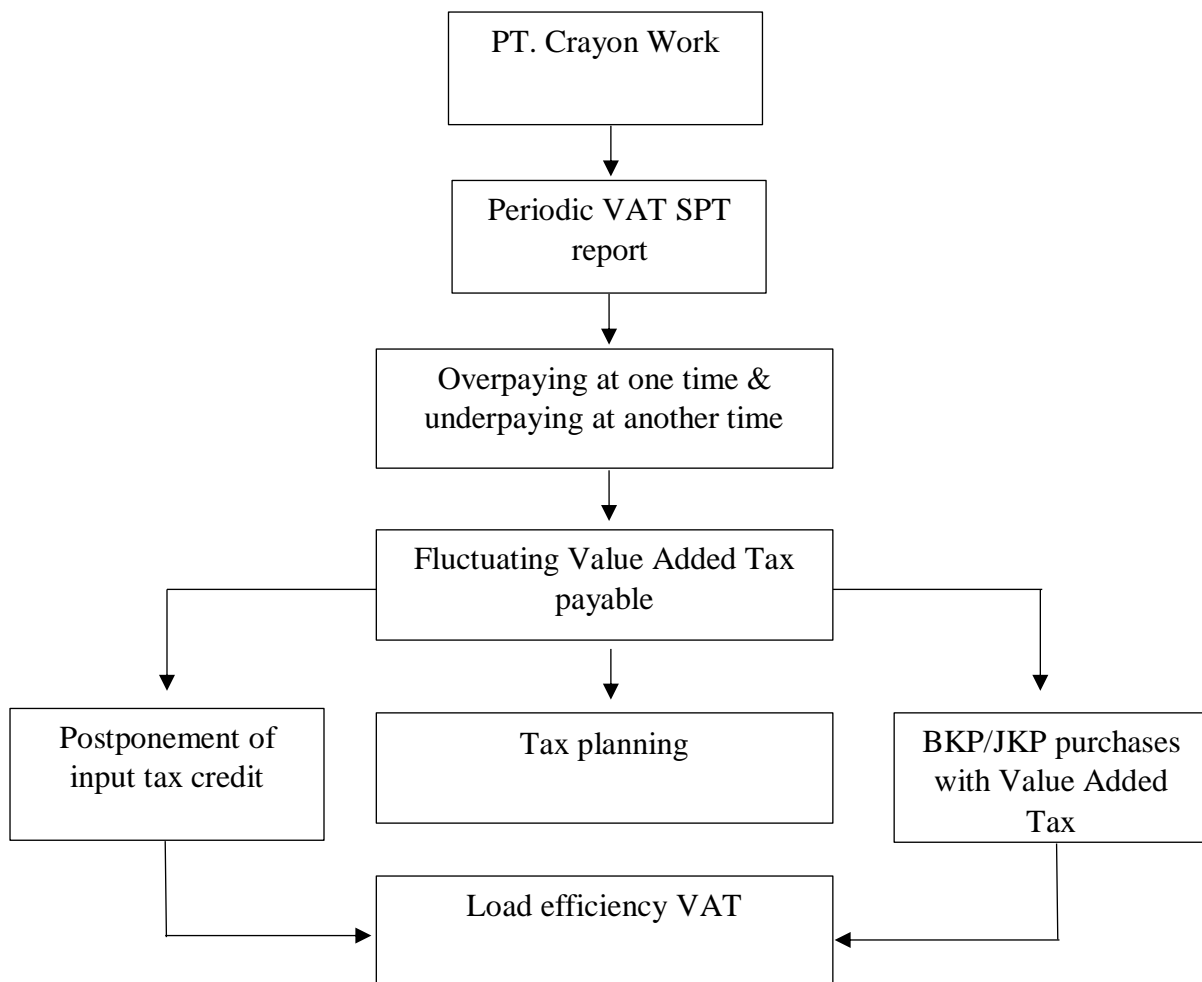


Figure 1. Illustration for the research framework

RESEARCH METHOD

This research is a case study conducted by directly visiting PT. Crayon Work, located at Jl. Waru, Delta Silicon II, Cikarang, Bekasi, West Java, Indonesia, to collect the necessary data and information. The study utilizes both qualitative and quantitative data, primarily based on the 2020 VAT report. Primary data were obtained through direct interviews with company staff regarding sales and purchase policies, while secondary data were sourced from official company records, including the company's history, organizational structure, and VAT reports.

Data Collection Techniques

Data were collected using surveys, observations, interviews, and documentation. Surveys examined the company's condition, location, organizational structure, employee roles, and the VAT mechanism at PT. Crayon Work. Observations involved systematically recording relevant phenomena related to the study. Interviews consisted of direct question-and-answer sessions with finance and accounting staff to gather detailed information. Documentation included collecting both financial and non-financial company records.

Data Analysis Techniques

The research proceeded in three stages. First, researchers visited PT. Crayon Work to observe the VAT mechanism, conduct interviews with accounting staff, and collect documentation such as sales and purchase transaction data related to Tax Planning. Second, the 2020 VAT report data were analyzed by calculating Input and Output Tax credits before and after-Tax Planning implementation. Finally, the data were evaluated to determine the effectiveness of Tax Planning in achieving VAT savings at PT. Crayon Work.

RESULTS AND DISCUSSION

Description PT. Crayon Work

PT. Crayon Work is a Japanese management-based company located at Jl. Waru Blok C No. 1, Delta Silicon II, Cikarang, Bekasi Regency, West Java 17550, Indonesia. The company was established by Notarial Deed of Kania Nursanti, SH, No. 02, dated July 1, 2011. PT. Crayon Work has no branches and consists of one office and one production building. The company operates in the construction services sector, offering planning, implementation, and consultation services for construction supervision. PT. Crayon Work functions as a general contractor, providing services in the following areas:

1. General engineering contracting
2. Trading and supply
3. Mechanical and electrical work
4. Instrument maintenance (including FRP lining, waterproofing, epoxy coating, painting, and epoxy injection)
5. Construction division

Research Result

In 2020, PT. Crayon Work must deposit out VAT amounting to IDR 730,638,953, while VAT in obtained from purchasing goods or services is IDR 451,573,150. From the 2020 VAT data, it appears that the output tax that must be paid is quite large, with a difference of IDR 279,065,803 compared to input tax. In this condition PT. Crayon Work has not implemented Tax Planning in managing company taxes to minimize tax burden costs. In 2020 there were also several delays in paying and reporting SPT so that PT Crayon Work had to pay fines or sanctions. This of course makes the company suffer losses because of expenses that should be minimized.

Table 1. Input tax for 2020

Month	DPP (Tax Base)	PPN (VAT)	Invoice Amount
January	Rp 258.692.162	Rp 25.869.216	Rp 284.561.378
February	Rp 115.158.291	Rp 11.515.829	Rp 126.674.120
March	Rp 95.884.241	Rp 9.588.424	Rp 105.472.665
April	Rp 152.152.825	Rp 15.215.283	Rp 167.368.108
May	Rp 717.158.269	Rp 71.715.827	Rp 788.874.096
June	Rp 168.245.362	Rp 16.824.536	Rp 185.069.898
July	Rp 152.829.882	Rp 15.282.988	Rp 168.112.870
August	Rp 1.441.582.645	Rp 144.158.265	Rp 1.585.740.910
September	Rp 88.128.258	Rp 8.812.826	Rp 96.941.084
October	Rp 925.818.628	Rp 92.581.863	Rp 1.018.400.491

November	Rp	152.822.569	Rp	15.282.257	Rp	168.104.826
December	Rp	247.258.369	Rp	24.725.837	Rp	271.984.206
Total	Rp	4.515.731.501	Rp	451.573.150	Rp	4.967.304.651

Table 2. Output tax for 2020

Month	DPP (Tax Base)	PPN (VAT)	Invoice Amount
January	Rp 412.582.692	Rp 41.258.269	Rp 453.840.961
February	Rp 682.518.265	Rp 68.251.827	Rp 750.770.092
March	Rp 851.569.850	Rp 85.156.985	Rp 936.726.835
April	Rp 718.282.558	Rp 71.828.256	Rp 790.110.814
May	Rp 189.582.542	Rp 18.958.254	Rp 208.540.796
June	Rp 215.488.225	Rp 21.548.823	Rp 237.037.048
July	Rp 811.258.668	Rp 81.125.867	Rp 892.384.535
August	Rp 835.825.852	Rp 83.582.585	Rp 919.408.437
September	Rp 282.158.225	Rp 28.215.823	Rp 310.374.048
October	Rp 400.152.971	Rp 40.015.297	Rp 440.168.268
November	Rp 1.752.486.815	Rp 175.248.682	Rp 1.927.735.497
December	Rp 154.482.868	Rp 15.448.287	Rp 169.931.155
Total	Rp 7.306.389.531	Rp 730.638.953	Rp 8.037.028.484

VAT calculation at PT. Crayon Work in 2020 is in line with applicable regulations, amounting to 10%. The amount of VAT collected by the company in that year was IDR 730,638,953, while the VAT paid was IDR 451,573,150. There is a difference of IDR 279,065,803 which is less profitable for the company. This condition occurs because in 2020, PT. Crayon Work focuses more on sales activities than purchasing. The company offers two payment options to customers, namely cash and credit. However, the issuance of a tax invoice is carried out after the goods are ready to be shipped, both for cash and credit sales. However, VAT payment obligations still arise even if payment from the customer has not been received in full, especially for credit sales. As a result, the output VAT that the company must pay is greater than the input VAT.

PT. Crayon Work can take advantage of existing provisions, which provide flexibility regarding the time limit for issuing tax invoices. Nevertheless, PT. Crayon Work still needs to ensure compliance with these deadlines to ensure smooth tax administration.

Therefore, PT Crayon Works is permitted to issue tax invoices within three months after the previously determined tax invoice creation deadline. Thus, companies can take advantage of this leeway to manage the time for issuing tax invoices more efficiently, but must still maintain compliance with applicable regulations.

Table 3. Tax Credit Mechanism

Month	PK (out)	PM (in)	Difference	Status
January	Rp 41.258.269	Rp 25.869.216	Rp 15.389.053	Underpayment
February	Rp 68.251.827	Rp 11.515.829	Rp 56.735.997	Underpayment
March	Rp 85.156.985	Rp 9.588.424	Rp 75.568.561	Underpayment
April	Rp 71.828.256	Rp 15.215.283	Rp 56.612.973	Underpayment
May	Rp 18.958.254	Rp 71.715.827	Rp (52.757.573)	Overpayment
June	Rp 21.548.823	Rp 16.824.536	Rp 4.724.286	Underpayment
July	Rp 81.125.867	Rp 15.282.988	Rp 65.842.879	Underpayment

August	Rp 83.582.585	Rp144.158.265	Rp (60.575.679)	Overpayment
September	Rp 28.215.823	Rp 8.812.826	Rp 19.402.997	Underpayment
October	Rp 40.015.297	Rp 92.581.863	Rp (52.566.566)	Overpayment
November	Rp175.248.682	Rp 15.282.257	Rp 159.966.425	Underpayment
December	Rp 15.448.287	Rp 24.725.837	Rp (9.277.550)	Overpayment
Total	Rp730.638.953	Rp451.573.150	Rp 279.065.803	

The calculation results show that there is quite a large difference in tax payments in March and November, namely IDR 75,568,561 and IDR 159,966,425. In dealing with this, the company has two options, namely submitting a request for a refund of the excess tax paid (restitution) or compensating for the excess for a future period.

With various aspects, PT. Crayon Work would be better off deciding to go with the compensation option. This decision was taken with the consideration that by providing compensation, the company can utilize the tax overpayment to reduce tax liabilities in the next tax period without any specific time limit. For example, an excess payment in November of IDR 159,966,425 can be used to reduce tax liabilities in December, and so on.

Table 4. VAT Before Tax Planning

Month	PK (out)	PM (in)	Difference	Status
January	Rp 41.258.269	Rp 22.182.425	Rp 19.075.844	Underpayment
February	Rp 68.251.827	Rp 10.212.501	Rp 58.039.326	Underpayment
March	Rp 85.156.985	Rp 8.258.332	Rp 76.898.653	Underpayment
April	Rp 71.828.256	Rp 18.590.750	Rp 53.237.506	Underpayment
May	Rp 18.958.254	Rp 70.252.925	Rp (51.294.671)	Overpayment
June	Rp 21.548.823	Rp 17.282.521	Rp 4.266.302	Underpayment
July	Rp 81.125.867	Rp 15.282.988	Rp 65.842.879	Underpayment
August	Rp 83.582.585	Rp140.117.158	Rp (56.534.573)	Overpayment
September	Rp 28.215.823	Rp 8.255.826	Rp 19.959.997	Underpayment
October	Rp 40.015.297	Rp 85.463.215	Rp (45.447.918)	Overpayment
November	Rp175.248.682	Rp 14.700.215	Rp 160.548.467	Underpayment
December	Rp 15.448.287	Rp 14.118.015	Rp 1.330.272	Underpayment
Total	Rp 730.638.953	Rp424.716.871	Rp305.922.082	

Before the implementation of tax planning, there was a significant underpayment of VAT each month. However, a payment shortfall that is too large is considered inefficient for company operations. For example, in 2020, the largest payment shortfall occurred in November, reaching IDR 160,548,467. This has the potential to disrupt PT's cash flow. Crayon Work, thus the company decided to implement tax planning so that monthly tax payments are not too burdensome. In this way, companies can reduce costs and allocate them to other expenses without hampering operational activities. Apart from that, in March and November, there were quite large tax overpayments, amounting to IDR 75,568,561 and IDR 159,966,425. Even though this excess payment can be compensated, the company's money remains stuck in the state treasury. Therefore, PT. Crayon Work can apply two tax planning methods, namely delaying incoming tax credits and maximizing BKP/JKP purchases that are subject to VAT, which aims to increase the efficiency of paying VAT.

Table 5. Tax Planning with Tax Credit Deferral Strategy

Month	Output VAT	Input VAT (Before Tax Planning)	Input VAT (After Tax Planning)	Status (Before Tax Planning)	Status (After Tax Planning)
January	Rp 41.258.269	Rp 22.182.425	Rp 20.382.152	Rp 19.075.844	Rp 20.876.117
February	Rp 68.251.827	Rp 10.212.501	Rp 10.212.501	Rp 58.039.326	Rp 58.039.326
March	Rp 85.156.985	Rp 8.258.332	Rp 9.417.260	Rp 76.898.653	Rp 75.739.725
April	Rp 71.828.256	Rp 18.590.750	Rp 15.202.582	Rp 53.237.506	Rp 56.625.674
May	Rp 18.958.254	Rp 70.252.925	Rp 68.547.797	Rp (51.294.671)	Rp (49.589.543)
June	Rp 21.548.823	Rp 17.282.521	Rp 15.826.920	Rp 4.266.302	Rp 5.721.903
July	Rp 81.125.867	Rp 15.282.988	Rp 12.260.638	Rp 65.842.879	Rp 68.865.229
August	Rp 83.582.585	Rp 140.117.158	Rp 149.582.993	Rp (56.534.573)	Rp (66.000.408)
September	Rp 28.215.823	Rp 8.255.826	Rp 8.255.826	Rp 19.959.997	Rp 19.959.997
October	Rp 40.015.297	Rp 85.463.215	Rp 83.170.218	Rp (45.447.918)	Rp (43.154.921)
November	Rp 175.248.682	Rp 14.700.215	Rp 18.572.158	Rp 160.548.467	Rp 156.676.524
December	Rp 15.448.287	Rp 14.118.015	Rp 13.285.826	Rp 1.330.272	Rp 2.162.461
Total	Rp 730.638.953	424.716.871	424.716.871	305.922.082	305.922.082

The total input tax in one year, namely IDR 424,716,871, did not experience significant changes before and after implementing this strategy. This is due to the company's policy of not crediting input tax from the previous year. In other words, this method is more likely to postpone or reschedule input tax credit to subsequent periods. As an illustration, in June, there was a decrease in the input tax value after tax planning, from IDR 17,282,521 to IDR 15,826,920. This decrease occurred because part of the input tax that should have been credited in June was transferred to the next period. The aim is to balance the total mandatory tax each month and avoid significant overpayments. The overpayment of IDR 156,676,524 in November, for example, was considered inefficient because it hampered the company's liquidity. However, delaying input tax credit also has risks. In August, the reduction in input tax which was not in accordance with the tax invoice receipt schedule actually resulted in an increase in the amount of underpayment from IDR 56,534,573 to IDR 66,000,408. This shows that the implementation of this strategy was carried out well and took into account various factors, such as the tax invoice receipt schedule and the company's cash flow projections.

In conclusion, the application of the input tax credit delay method by PT. Crayon Work has not been completely successful in achieving efficiency in terms of tax savings for a year. The total amount of input tax remains consistent, and this method only functions to equalize the amount of VAT payable each month without reducing the total tax payable.

Table 6. Tax Planning with BKP/JKP Purchasing Strategy

Month	Output VAT	Input VAT (Before Tax Planning)	Input VAT (After Tax Planning)	Status (Before Tax Planning)	Status (After Tax Planning)
January	Rp 41.258.269	Rp 20.382.152	Rp 25.869.216	Rp 20.876.117	Rp 15.389.053
February	Rp 68.251.827	Rp 10.212.501	Rp 11.515.829	Rp 58.039.326	Rp 56.735.997
March	Rp 85.156.985	Rp 9.417.260	Rp 9.588.424	Rp 75.739.725	Rp 75.568.561
April	Rp 71.828.256	Rp 15.202.582	Rp 15.215.283	Rp 56.625.674	Rp 56.612.973
May	Rp 18.958.254	Rp 68.547.797	Rp 71.715.827	Rp (49.589.543)	Rp (52.757.573)
June	Rp 21.548.823	Rp 15.826.920	Rp 16.824.536	Rp 5.721.903	Rp 4.724.286
July	Rp 81.125.867	Rp 12.260.638	Rp 15.282.988	Rp 68.865.229	Rp 65.842.879
August	Rp 83.582.585	Rp 149.582.993	Rp 144.158.265	Rp (66.000.408)	Rp (60.575.679)

September	Rp 28.215.823	Rp 8.255.826	Rp 8.812.826	Rp 19.959.997	Rp 19.402.997
October	Rp 40.015.297	Rp 83.170.218	Rp 92.581.863	Rp (43.154.921)	Rp (52.566.566)
November	Rp 175.248.682	Rp 18.572.158	Rp 15.282.257	Rp 156.676.524	Rp 159.966.425
December	Rp 15.448.287	Rp 13.285.826	Rp 24.725.837	Rp 2.162.461	Rp (9.277.550)
Total	Rp 730.638.953	424.716.871	451.573.150	305.922.082	279.065.803

There is a difference in Input Tax, namely IDR 424,716,871 before tax planning and IDR 451,573,150 after tax planning. This difference of IDR 26,856,279 is caused by the addition of Input Tax from purchase transactions. By purchasing BKP/JKP from a company that has been confirmed as PKP, PT. Crayon Work is subject to VAT by its suppliers, known as Input Tax.

For example, from the calculation results it can be seen that there is a difference in Input VAT before and after tax planning which varies every month. In January, there was a change in Input VAT after tax planning amounting to IDR 5,487,064, with a percentage change reaching -26.28%. February also showed a decrease from before tax planning of IDR 1,303,328 or around -2.25%. In March there was a decrease of IDR 171,164 with a percentage of -0.23%. April experienced a smaller change of IDR 12,701 with a presentation of -0.02%. However, not all months show a decrease in Input VAT from before tax planning was carried out. In May, it increased quite significantly by IDR 3,168,030 or 6.39%. In August it was 5,424,729 or 8.22% and in October it was 9,411,645 or 21.81%. From this, it can be concluded that tax planning has a positive impact on increasing Input VAT in some months, even though there is a decrease in other months. Based on interviews with the finance department, it is known that the increase in Input Tax was caused by increased purchases, where the finance department did not credit Input Tax optimally. Accuracy is really needed to avoid potential losses for the company. The conclusion is that Tax Planning through the purchase of BKP JKP supports increased efficiency in the management of VAT.

Table 7. Comparative Evaluation of Tax Planning with Tax Credit Postponement Strategy and BKP/JKP Purchases

Month	Output VAT	Input VAT (Before Tax Planning)	Input VAT (Deferred Input Tax Credit)	Status (under/overpayment)	Input VAT (Acquisition of Taxable Goods/Services)	Status (under/overpayment)	Difference
January	Rp 41.258.269	Rp 20.382.152	Rp 20.382.152	Rp 20.876.117	Rp 25.869.216	Rp 15.389.053	Rp 5.487.064
February	Rp 68.251.827	Rp 10.212.501	Rp 10.212.501	Rp 58.039.326	Rp 11.515.829	Rp 56.735.997	Rp 1.303.328
March	Rp 85.156.985	Rp 9.417.260	Rp 9.417.260	Rp 75.739.725	Rp 9.588.424	Rp 75.568.561	Rp 171.164
April	Rp 71.828.256	Rp 15.202.582	Rp 15.202.582	Rp 56.625.674	Rp 15.215.283	Rp 56.612.973	Rp 12.701
May	Rp 18.958.254	Rp 68.547.797	Rp 68.547.797	Rp (49.589.543)	Rp 71.715.827	Rp (52.757.573)	Rp 3.168.030
June	Rp 21.548.823	Rp 15.826.920	Rp 15.826.920	Rp 5.721.903	Rp 16.824.536	Rp 4.724.286	Rp 997.616
July	Rp 81.125.867	Rp 12.260.638	Rp 12.260.638	Rp 68.865.229	Rp 15.282.988	Rp 65.842.879	Rp 3.022.350
August	Rp 83.582.585	Rp 149.582.993	Rp 149.582.993	Rp (66.000.408)	Rp 144.158.265	Rp (60.575.679)	Rp (5.424.729)
September	Rp 28.215.823	Rp 8.255.826	Rp 8.255.826	Rp 19.959.997	Rp 8.812.826	Rp 19.402.997	Rp 557.000
October	Rp 40.015.297	Rp 83.170.218	Rp 83.170.218	Rp (43.154.921)	Rp 92.581.863	Rp (52.566.566)	Rp 9.411.645
November	Rp 175.248.682	Rp 18.572.158	Rp 18.572.158	Rp 156.676.524	Rp 15.282.257	Rp 159.966.425	Rp (3.289.901)
December	Rp 15.448.287	Rp 13.285.826	Rp 13.285.826	Rp 2.162.461	Rp 24.725.837	Rp (9.277.550)	Rp 11.440.011
Total	Rp 730.638.953	424.716.871	424.716.871	305.922.082	451.573.150	279.065.803	26.856.279

PT. Crayon Work succeeded in reducing VAT payable in 2020 through tax management related to purchases of goods and services that are taxable with VAT, from IDR 305,922,082 to IDR 279,065,803, which means a decrease of -8.78%. The difference between tax management by delaying credit and tax planning by purchasing BKP/JKP with VAT is IDR 26,856,279, which reflects the total additional purchase of PT. Crayon Work during 2020. In January, there was an increase in input tax from IDR 20,382,152 to IDR 25,869,216, namely 21.21%. In February, input tax increased from IDR 10,212,501 to IDR 11,515,829, with an increase of IDR 1,303,328 or 11.32%. In March, input tax increased from IDR 9,417,260 to IDR 9,588,424, an increase of IDR 171,164 or 1.79%. April showed an increase from IDR 15,202,582 to IDR 15,215,283, with a slight addition of IDR 12,701 or 0.08%. May experienced an increase from IDR 68,547,797 to IDR 71,715,827, an increase of IDR 3,168,030 or 4.42%. In June, input tax increased from IDR 15,826,920 to IDR 16,824,536, an increase of IDR 997,616 or 5.39%. In July, input tax increased from IDR 12,260,638 to IDR 15,282,988, with an additional IDR 3,022,350 or 19.78%. In September, input tax increased from IDR 8,255,826 to IDR 8,812,826, an increase of IDR 557,000 or 6.32%. In October, there was a significant increase from IDR 83,170,218 to IDR 92,581,863, with a difference of IDR 9,411,645 or 10.17%. In November there was a decrease, from IDR 18,572,158 to IDR 15,282,257, with a decrease of IDR 3,289,901 or -21.53%. In December, input tax increased again from IDR 13,285,826 to IDR 24,725,837, with a very large increase of IDR 11,440,011 or 46.27%.

The difference between these two plans lies in the delay in input tax crediting which only equalizes the tax burden without creating efficiency, while Tax Management in purchasing BKP/JKP VAT goods can reduce tax expenditure. Implementing proper tax planning is very important for companies, because it can minimize tax liabilities and enable better allocation of funds to manage the company's cash flow.

CONCLUSION

Implementation of tax planning that can be implemented at PT. Crayon Work to increase VAT efficiency, namely purchasing goods and services (BKP/JKP) only from Taxable Entrepreneurs (PKP). These purchases need to be increased compared to previous purchases, so that it will increase Input Tax, which in turn reduces the amount of tax payable. The impact of managing VAT at PT Crayon Work shows a decrease in 2020, from IDR 305,922,082 to IDR 279,065,803, meaning a decrease of 8.78%. This allows funds previously used for tax payments to be allocated for other items.

Recommendations

To avoid VAT debts that fluctuate over time, researchers recommend that PT Crayon Work make purchases only from entrepreneurs who are registered as PKP. In this way, PT Crayon Work can ensure that they receive incoming taxes which can be credited and deducted from Output Tax. And PT Crayon Work can postpone the creation of tax invoices so that it can help regulate the output tax that must be paid in a certain tax period. This is done by postponing the issuance of tax invoices in months where there is too much output tax, so that the amount of VAT payable that must be paid can be less, by shifting some of the VAT obligations to the following month. So that companies can more optimally utilize input tax by making purchases from customers who are legitimate Taxable Entrepreneurs. In addition, companies can postpone the issuance of tax invoices until the end of the following month after delivery of Taxable Goods (BKP) or Taxable Services (JKP). Companies should also consider setting a reasonable payment period, at least 45 working days after the goods or services are completed.

It is hoped that the company will be able to update tax planning continuously in line with changes in regulations issued by the Directorate General of Taxes (DJP).

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