



## IMPLEMENTATION OF TAX PLANNING AS AN EFFORT TO SAVING INCOME TAX FOR CORPORATE TAXPAYERS (CASE STUDY: PT JAYA PRIMA EKSPRESS)

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### ABSTRACT

*This study aims to understand the application of tax planning at PT Jaya Prima Ekspres for income tax savings and to identify the types of tax planning implemented. Using a qualitative descriptive approach, this study uses primary data obtained directly from PT Jaya Prima Ekspres, focusing on financial statements, and other related accounting records. This method allows for in-depth exploration and systematic interpretation of the company's tax planning practices. The findings reveal that PT Jaya Prima Ekspres successfully reduced its income tax liability by Rp351,379,181 in 2024 through tax planning, reducing the tax payable from Rp7,003,679,037 to Rp6,652,299,856. This demonstrates the effectiveness of tax planning in optimizing tax liabilities and improving the company's financial efficiency within the legal framework. This study emphasizes that effective tax planning not only ensures tax compliance but also serves as a strategic tool for managing financial resources, strengthening competitiveness, and supporting long-term business sustainability.*

**Keywords:** Tax Planning, Income Tax, Corporate Taxpayers.

## 1. INTRODUCTION

Taxes are a crucial element in a country's economy. As the primary source of state revenue, taxes play a crucial role in funding national development, providing public services, and improving social welfare (Ajeigbe et al., 2024; RUM et al., 2023). Tax revenues are used to support various sectors, such as infrastructure, education, health, and social security (Ajeigbe et al., 2024; Arimoro & Musa, 2025). Countries with sound tax systems can achieve stronger economic stability and reduce economic inequality. Therefore, every country strives to optimize its tax revenues through effective regulations and fair tax policies (Astuti et al., 2024; Hendra et al., 2023).

The tax system aims not only to raise funds but also to ensure that taxes collected are applied with the principles of fairness and compliance (Abdu & Adem, 2023; Darmayasa & Hardika, 2024). Income Tax (PPH) is a type of tax imposed on individuals and business entities based on the income received (Khikmah & Sumanto, 2022). Corporate Income Tax is a tax imposed on business entities, with the amount calculated based on the profits earned by the business entity (Lavic, 2023; Rexhepi, 2023).

In Indonesia, corporate income tax plays a crucial role in the country's economy (Ispriyarso & Wibawa, 2023; Rhamadhani, 2024). Although corporate income tax contributes significantly to state revenue, its implementation often faces challenges. One major challenge is a lack of understanding of strategies that can be used to optimize tax obligations, which often leads to wasteful or excessive tax expenditures.

One particularly concerning issue is the practice of tax avoidance, where some taxpayers seek loopholes to illegally reduce their tax obligations (Lokanan, 2023; Sumantri et al., 2024). While distinct from illegal tax evasion, tax avoidance can still lead to a decrease in state revenue. Therefore, it is crucial to ensure that businesses not only comply with their tax obligations but also carefully plan their tax obligations (Blazek & Searing, 2025; Wibowo, 2024).

Corporate income tax, if not managed properly, can be a significant burden for businesses (Kumar, 2024). Many corporate taxpayers fail to fully utilize the various tax incentives offered by the government. For example, tax deductions for research and development (R&D) activities and special policies for small and medium enterprises (SMEs) are available. A lack of understanding of existing tax regulations can lead to higher tax liabilities, ultimately impacting the financial health of the business.

Furthermore, taxes paid by a business entity should not only be considered an obligation but can also be utilized as a financial planning tool. With the right strategy, tax planning can provide additional benefits to companies, including legitimate tax savings. Therefore, it is crucial for every business

entity to implement comprehensive tax planning to optimize tax savings without violating applicable regulations. One company that has not yet optimized its tax planning to save income tax costs is PT. Jaya Prima Ekspres. The following data shows that the company has implemented tax planning, but its tax burden has actually increased.

## 2. RESEARCH METHODE

The data analysis method used in this study is descriptive analysis (Nicmanis, 2024). This approach aims to collect, clarify, and interpret data relevant to the research problem to draw logical conclusions that align with empirical findings. Through descriptive analysis, data obtained from the company can be processed in such a way as to produce a structured description of tax planning practices. In this way, this study not only presents data but also focuses on a systematic understanding of its meaning.

The data used in this study were obtained directly from PT Jaya Prima Express Medan, with a primary focus on information related to the company's tax planning practices to reduce the company's income tax burden. Selecting data sources directly from the company aims to ensure the accuracy, validity, and relevance of the data used, thus optimally supporting the achievement of the research objectives. This is crucial because data quality will significantly impact the accuracy of the analysis and conclusions drawn.

The type of data used in this study is primary data, that is, data obtained directly from primary sources without intermediaries. Primary data is considered superior to secondary data because it is factual, current, and has not been distorted during the collection process. Therefore, the use of primary data allows researchers to obtain a more realistic picture of the conditions and practices occurring within the company, particularly regarding tax planning strategies. Primary data collection was conducted through the finance department of PT Jaya Prima Express, which has the authority and responsibility for recording, managing, and reporting the company's finances. This department is directly involved in all of the company's financial activities, including the implementation of tax planning strategies. Therefore, the data obtained is authentic and represents the company's actual practices in meeting its tax obligations.

To obtain data relevant to the research focus, the author used a documentary study as a data collection method. This technique involves reviewing, identifying, and analyzing various documents directly relevant to the research object. The documents reviewed included PT Jaya Prima Express's financial statements and other accounting records related to the company's tax planning practices. This approach was deemed appropriate

because official company documents provide written evidence that can serve as a basis for analysis.

### 3. RESULT AND DISCUSSION

#### Research Objective Overview

PT Jaya Prima Ekspres Medan is a company focused on providing expedition and freight forwarding services, primarily focusing on land transportation. The company's strategic location is in Medan, one of the main centers of economic and trade activity in North Sumatra. This geographic location provides a competitive advantage, as Medan is not only a center of economic growth but also serves as a distribution gateway for goods to various regions in Sumatra and the surrounding area. This allows PT Jaya Prima Ekspres to reach a wider market and strengthen its appeal in the logistics sector.

#### Company Financial Report

PT Jaya Prima Ekspres prepares its income statement using the Single-Step format. This format presents all revenues in one group, which are then summed, while all expenses are also placed in a separate group and summed. The difference between the two groups indicates the company's net profit or loss. The advantages of the Single-Step method are its simplicity and transparency, as it does not prioritize specific types of income or expenses. This reduces the potential for errors in grouping and facilitates analysis by stakeholders. Therefore, the 2024 PT Jaya Prima Ekspres Medan income statement can serve as an objective source of information for evaluating the company's financial condition and as a basis for formulating future tax planning policies.

**Figure 1. Income statement**

Tabel 4.1  
Laporan Laba Rugi  
Periode 31 Desember 2024 (Sebelum Tax Planning Dengan Baik)

Uraian	2024 Sebelum Perencanaan Pajak
<b>PENJUALAN</b>	<b>97.093.988.320</b>
Harga Pokok Penjualan	(41.332.411.434)
<b>Laba Bruto</b>	<b>56.761.568.866</b>
<b>BIAYA ADMINISTRASI DAN UMUM</b>	
Biaya Remunerasi Karyawan	2.645.300.664
Biaya Administrasi Kantor	982.650.260
Biaya Transportasi	442.369.200
Biaya Listrik	700.570.500
Biaya Telekomunikasi	618.917.070
Biaya Pemasaran	935.305.850
Biaya Pengiriman Barang	5.361.668.807
Biaya Perbaikan dan Pemeliharaan Aset	1.865.135.870
Biaya Perlengkapan Kantor	3.224.605.700
Biaya Asuransi	640.514.000
Biaya Penyusutan Aset Tetap	11.121.988.752
Biaya Lain-Lain	4.217.144.473
<b>Jumlah Biaya Administrasi dan Umum</b>	<b>(32.036.433.316)</b>
<b>LABA USAHA</b>	<b>24.733.123.548</b>
<b>PENDAPATAN DILUAR USAHA</b>	
Pendapatan Keuangan	230.510.075
Keuntungan Penjualan	950.350.600
Pendapatan Lain-lain	1.089.661.816
<b>Total Pendapatan Lain-lain</b>	<b>2.270.591.491</b>
<b>Penghasilan Kena Pajak</b>	<b>28.014.716.150</b>
<b>PAJAK PENGHASILAN</b>	<b>(7.083.679.037)</b>

Sumber : PT Jaya Prima Ekspres

Based on Figure 1 of the profit and loss report prepared by PT Jaya Prima Ekspres, the researcher then prepared a fiscal correction. This correction aims to align commercial financial statements with tax regulations, resulting in fiscal reports that are more in line with applicable regulations. This fiscal correction process serves as the basis for explaining the effectiveness of the company's tax planning.

Figure 2. Fiscal correction report

Tabel 4.2  
Laporan Koreksi Fiskal  
Periode 31 Desember 2024

Uraian	Laba/Rugi Komersil	Koreksi Fiskal	Laba/Rugi Fiskal
<b>PENJUALAN</b>	97.093.989.320		97.093.989.320
Biaya Pokok Penjualan	(41.322.411.434)		(41.322.411.434)
<b>LABA (RUGI) KOTOR</b>	56.761.568.866		56.761.568.866
<b>BIAYA ADMINISTRASI DAN UMUM</b>			
Biaya Remunerasi Karyawan	2.655.300.664		2.655.300.664
Biaya Administrasi	982.650.260	330.776.980	1.313.427.240
Biaya Transportasi	442.369.200	(225.179.540)	217.189.660
Biaya Listrik	700.570.500		700.570.500
Biaya Telekomunikasi	618.917.070	(258.332.520)	360.584.550
Biaya Pemasaran	935.305.850		935.305.850
Biaya Pengiriman Barang	5.361.668.807		5.361.668.807
Biaya Perbaikan dan Pemeliharaan Aset	1.865.135.870	(710.440.551)	1.154.695.319
Biaya Perlengkapan Kantor	3.224.605.700	551.040.380	3.784.748.190
Biaya Asuransi	640.514.000	(310.430.560)	340.194.440
Biaya Penyusutan Aset Tetap	11.211.988.752		11.211.988.752
Biaya Lain-Lain	4.217.144.474		4.217.144.474
<b>Jumlah Biaya Administrasi dan Umum</b>	<b>(32.036.433.316)</b>		<b>(31.401.869.515)</b>
<b>Laba Usaha</b>	<b>24.733.123.448</b>		<b>26.378.689.350</b>
<b>PENDAPATAN DILUAR USAHA</b>	230.510.075		230.510.075
Pendapatan Jasa			
Keuntungan Penjualan	940.360.700	(940.360.700)	
Pendapatan Lain-lain	1.089.620.816	(1.089.620.816)	
Total pendapatan lain-lain	2.270.591.601		230.510.075
<b>Penghasilan Kena Pajak</b>	<b>28.014.716.150</b>		<b>25.608.319.435</b>

Sumber : PT Jaya Prima Ekspres

After adjustments, the company's tax revenue was recorded at Rp 25,608,319,435. The adjustments were made due to external assistance, which, according to fiscal regulations, cannot be considered income, so the other income value in the fiscal report was changed to zero. The following presents the income statement of PT Jaya Prima Ekspres, which has undergone fiscal corrections based on applicable tax regulations.

Figure 3. Income statement for the period December 31, 2024

Tabel 4.3  
Laporan Laba Rugi Periode 31 Desember 2024  
(Setelah Perencanaan Pajak)

Uraian	2024 Setelah Tax Plan
<b>PENJUALAN</b>	<b>98.093.989.320</b>
<b>Beban Pokok Penjualan</b>	<b>(40.322.410.444)</b>
<b>LABA (RUGI) KOTOR</b>	<b>57.771.578.876</b>
<b>BIAYA ADMINISTRASI DAN UMUM</b>	
Biaya Gaji	2.645.300.664
Biaya Administrasi	1.313.427.240
Biaya Transportasi	217.189.660
Biaya Listrik	700.570.500
Biaya Telepon	360.584.550
Biaya Pemasaran	935.305.850
Biaya Pengangkutan	5.361.668.807
Biaya Reparasi dan Pemeliharaan	1.154.695.319
Biaya Keperluan Kantor	3.784.748.190
Biaya Asuransi	340.194.440
Biaya Penyusutan	11.211.988.752
Biaya Lain-Lain	4.217.144.474
<b>Jumlah Biaya Administrasi dan Umum</b>	<b>(31.401.869.515)</b>
<b>LABA USAHA</b>	<b>26.378.689.350</b>
<b>PENDAPATAN DILUAR USAHA</b>	
Pendapatan Keuangan	230.510.075
<b>Total Pendapatan Lain-lain</b>	<b>230.510.075</b>
<b>Laba Penghasilan Kena Pajak</b>	<b>26.609.199.425</b>
<b>PAJAK PENGHASILAN</b>	<b>(6.652.299.856)</b>

Sumber : PT Jaya Prima Ekspres

Referring to Article 17 paragraph (1) letter b of the Income Tax Law, business entities with an annual gross turnover exceeding IDR 50 billion are subject to a tax rate of 25%. Based on this provision, the amount of corporate income tax that must be paid by PT Jaya Prima Ekspres is calculated at 25% of taxable income, namely  $25\% \times \text{IDR } 26,609,199,425$ . Thus, it can be concluded that the amount of corporate income tax that must be paid by PT Jaya Prima Ekspres in that year, after considering tax planning strategies, is IDR 6,652,299,856. This shows that tax planning policies play an important role in providing efficiency in the company's tax burden, while ensuring compliance with applicable tax regulations.

## DISCUSSION

After all fiscal adjustments are applied, taxable profit is obtained, which serves as the basis for calculating the amount of income tax payable. The final step in this process is to subtract the amount of tax payable from the net profit before fiscal adjustments, resulting in net profit after tax (Barake & Le Pouhaër, 2025; Podolianchuk, 2022). This net profit reflects the company's financial condition more objectively and in accordance with a fiscal perspective. The effectiveness of a tax planning strategy is demonstrated by its success in reducing the amount of tax payable, which in turn has a positive impact on the company's financial efficiency (Schwab et al., 2022; Wang, 2022). The reduction in tax liability allows the company to allocate more resources to other productive activities, whether for business expansion, improving service quality, or strengthening its capital structure.

## 4. CONCLUSION

The majority of PT Jaya Prima Ekspres's revenue comes from sales activities. To effectively manage its tax liabilities, the company implements a tax planning strategy to reduce the amount of income tax payable. The primary objective of implementing a tax planning policy within a company is to manage tax liabilities comprehensively and in accordance with applicable laws and regulations. If implemented correctly, this policy not only ensures tax compliance but also provides significant benefits in the form of a reduced tax burden. This contributes as a cost element that can minimize the company's cash outlay, potentially improving financial efficiency.

Based on the analysis and discussion, the author proposes several recommendations that are expected to positively contribute to PT Jaya Prima Ekspres's efforts to manage its tax burden more efficiently. The company needs to implement a legal tax burden management strategy that complies

with applicable tax regulations. This approach is crucial to avoid potential future sanctions or legal consequences that could harm the company financially and its reputation. PT Jaya Prima Ekspres is advised to remain proactive in keeping abreast of any changes and developments in tax regulations. This aims to ensure compliance with applicable tax provisions and prevent tax violations, including tax evasion practices that can result in administrative and criminal sanctions.

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