

# Tax Planning PT Mayora Indah Tbk: Harmonizing Compliance and Tax Optimization

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**Abstract**

Tax planning is a critical component of financial management aimed at minimizing a company's tax liabilities while ensuring compliance with applicable tax regulations. In this context, tax planning is not merely an effort to reduce tax expenses but also a strategic approach to align financial efficiency with regulatory compliance. This study aims to analyze the tax planning strategies implemented by PT Mayora Indah Tbk, focusing on harmonizing regulatory adherence with the optimization of the company's tax burden. This research adopts a descriptive qualitative method, utilizing secondary data from the company's Annual Reports for 2022 and 2023, which were published on the Indonesia Stock Exchange. The findings reveal that PT Mayora Indah Tbk effectively reduced its tax burden by converting non-deductible expenses into deductible expenses, thereby optimizing its financial performance. As a result, the company achieved significant tax savings, amounting to Rp11,668,828,189 in 2023 and Rp12,523,559,687 in 2022. These findings suggest that PT Mayora Indah Tbk successfully implemented a tax planning approach that not only enhanced cost efficiency but also maintained full compliance with prevailing tax laws. The results of this study can serve as a valuable reference for tax professionals in formulating effective and compliant tax planning strategies.

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## 1. Introduction

Companies play an important role in national economic development, one of which is through taxation contributions. Taxes are the main source of state revenue used for state financing and national development (Setyadi et al., 2023). However, on the other hand, for companies, taxes are a burden that will reduce net income so that companies tend to make efforts to minimize the tax burden paid to the state (Saputra, 2020). Thus, companies need to implement effective strategies to streamline the tax burden. The strategy to streamline the tax burden (tax savings) carried out by the company must be legal, so that it can avoid tax sanctions in the future (Suandy, 2016).

Tax planning is one of the tax management functions that aims to make tax savings legally in accordance with applicable tax regulations (Pohan, 2013). According to Zain (2008) tax planning is "structuring actions related to potential tax consequences, with the emphasis on controlling every transaction that has tax consequences. The goal is how the control can streamline the amount of tax to be

transferred to the government, through what is referred to as tax avoidance and not tax evasion which is a fiscal criminal act that will not be tolerated ". Tax planning has an important role in tax management because basically taxpayers, both Individual Taxpayers and Corporate Taxpayers, strive to manage their tax obligations while still fulfilling the applicable tax provisions, so that the tax to be paid can be reduced to a minimum (Muaja et al., 2015).

In the implementation of tax planning, companies still face various obstacles, one of which is the lack of understanding of tax planning as a step to improve the efficiency of tax payments caused by a lack of insight related to applicable tax regulations. Even though the government has provided loopholes that can be utilized by taxpayers related to tax planning, one of which is through expenses that can be deducted from income (deductible expense) (Andani & Burhanudin, 2015).

PT Mayora Indah Tbk is one of the largest companies in Indonesia, operating in the food and beverage industry. Established in

1977, the company has grown to become one of the leading producers in Southeast Asia, with a wide range of popular products such as candy, biscuits, chocolate, wafers, coffee, and various other snacks. Some of its flagship brands, such as Kopiko, Torabika, Beng Beng, and Roma, have successfully penetrated international markets, making PT Mayora Indah Tbk a highly competitive global player. As a business entity listed on the Indonesia Stock Exchange, PT Mayora Indah Tbk is a corporate taxpayer in Indonesia with the obligation to fulfill its tax responsibilities to the state. In an effort to support national development, PT Mayora Indah Tbk is required to pay taxes in accordance with applicable regulations, reflecting its commitment to legal compliance and social responsibility amidst the rapid growth of the industrial sector.

Similar to other companies, PT Mayora Indah Tbk aims to achieve maximum profit sustainably by implementing tax planning as one of the strategies used to minimize the tax liability. By implementing effective tax planning, the company can maximize financial efficiency, enhance its competitiveness, and ensure compliance with the tax regulations in Indonesia.

The author chose PT Mayora Indah Tbk as the subject due to the significant tax potential, which still allows for tax planning within the company to minimize the tax burden. This is in line with the analysis of the fiscal reconciliation reports of PT Mayora Indah Tbk for the years 2022 and 2023, as shown below:

**Table 1 Positive Fiscal Correction Expense Report for PT Mayora Indah Tbk in 2022 and 2023 (In Rupiah)**

No	Expense	2023	2022
1	Allowance for Impairment	11.795.076.974	13.745.281.397
2	Donations	37.815.850.366	42.535.833.708
3	Employee benefits	5.198.462.929	3.393.213.268

Source: Annual Report PT Mayora Indah Tbk Year 2023

The implementation of good tax planning allows PT Mayora Indah Tbk to take advantage of tax incentives provided by the government without violating the rules, thus supporting business sustainability and increasing company value. Thus, this study aims to analyze the implementation of tax planning at PT Mayora Indah Tbk and evaluate the extent to which the implementation of tax planning affects the efficiency of the company's tax burden.

## 2. Literature Review

### 2.1 Tax Planning

Tax planning refers to a series of strategies undertaken to manage a company's financial and accounting practices in order to minimize tax liabilities while remaining within the boundaries of applicable tax laws. Pohan (2013) defines tax planning as "a series of

strategies for managing a company's accounting and finances to minimize tax liabilities in ways that comply with tax regulations." Similarly, Zain (2008) explains that tax planning involves structuring the activities of taxpayers in such a way that tax obligations such as income tax and other related taxes are reduced as far as legally permissible.

### 2.2 Objectives of Tax Planning

According to Pohan (2013), the main objectives of tax planning include:

- Minimizing the amount of tax liability.
- Maximizing net profit after tax.
- Avoiding unexpected tax liabilities during audits.
- Ensuring tax obligations are fulfilled accurately, efficiently, and in

compliance with current tax regulations.

These objectives demonstrate that tax planning not only aims to reduce costs, but also ensures legal certainty and financial transparency.

### 2.3 Characteristics of Effective Tax Planning

Effective tax planning must meet certain requirements to be considered valid and compliant (Pohan, 2013), namely:

#### 1. Compliance with Tax Regulations

The tax planning strategy must not constitute tax evasion and must follow prevailing tax laws.

#### 2. Economic and Business Rationality

Business transactions must reflect fairness and be aligned with reasonable market practices, including adherence to the arm's length principle.

#### 3. Documented and Verifiable

Transactions must be supported by valid documentation such as contracts, invoices, delivery notes, tax receipts, and accounting records, to ensure legal and financial accountability.

### 2.4 Tax Planning Strategies

Various scholars have proposed strategies that companies can adopt to effectively manage and reduce their tax burdens:

- **Pohan (2022)** outlines several general strategies:
  - Maximizing tax-deductible expenditures.
  - Merging profitable and loss-making companies to offset taxable income.
  - Deferring income recognition while accelerating expense recognition.
  - Enhancing operational efficiency to reduce taxable income.
  - Avoiding liabilities from unrelated third parties that might impact the company's tax position.
- **Andani & Burhanudin (2015)** suggest the use of:
  - Alternative fixed asset depreciation methods to reduce taxable income.

- Full utilization of deductible expenses allowed under tax law.

- **Suandy (2016)** provides more specific techniques, including:

1. Choosing between cash or accrual accounting bases.
2. Managing employee welfare-related transactions.
3. Selecting inventory valuation methods strategically.
4. Managing financing sources for asset procurement.
5. Determining depreciation and amortization methods.
6. Managing withholding tax transactions.
7. Optimizing the crediting of prepaid taxes.
8. Requesting reductions in monthly tax installment payments (Article 25).
9. Applying for Income Tax Exemption Certificates (Articles 22 and 23).
10. Performing tax return reconciliations.
11. Investing in domestic limited liability companies for tax efficiency.

These strategies, when implemented correctly and in accordance with tax regulations, can significantly contribute to reducing a company's overall tax burden while maintaining full legal compliance.

### 3. Research Methods

This study adopts a descriptive qualitative approach that emphasizes the analysis of secondary data to explore the implementation of tax planning strategies at PT Mayora Indah Tbk and to assess their impact on the efficiency of the company's tax burden. The primary data sources used in this study consist of the Annual Reports of PT Mayora Indah Tbk for the fiscal years 2022 and 2023, which are publicly available through the Indonesia Stock Exchange. The analysis specifically focuses on components such as the income statement, fiscal reconciliation reports, and notes to the financial statements. By applying content analysis, this study aims to provide an in-depth and comprehensive understanding of how tax planning is implemented and how it contributes to the

company's efforts to optimize its tax obligations while maintaining compliance with prevailing tax regulations.

#### 4. Results and Discussion

In this study, the author applies a tax planning strategy by converting a non deductible expense into a deductible expense. This strategy is based on an analysis of the fiscal reconciliation report of PT Mayora Indah Tbk, which shows that there are a number of costs that are positively corrected. The

correction occurs because these costs are classified as non-deductible expenses so that it is possible to do tax planning to minimize the company's tax burden more efficiently. This is based on the opinion (Pohan, 2022) which states that one of the strategies in tax planning is to maximize expenses that can be used as tax deductions.

The income statement of PT Mayora Indah Tbk for 2022 and 2023 is presented as follows.

**Table 2 Income Statement of PT Mayora Indah Tbk in 2023 and 2022**  
(In Rupiah)

	2023	2022
<b>Net Sales</b>	31.485.008.185.525	30.669.405.967.404
<b>Cost of Goods Sold</b>	23.077.230.426.842	23.829.982.628.480
<b>Gross Profit</b>	8.407.777.758.638	6.839.423.338.924
<b>Operating Expenses</b>		
Selling Expenses	3.357.800.596.307	3.708.573.358.051
General and Administrative Expenses	750.501.815.176	697.735.339.172
<b>Total Operating Expenses</b>	4.108.302.411.483	4.406.308.697.223
<b>Operating Profit</b>	4.299.475.347.200	2.443.114.641.701
<b>Other Income (Expense)</b>		
Interest Income	84.751.267.929	30.708.263.481
Gain on sale of fixed assets	7.904.770.310	2.070.990.244
Foreign currency gains (losses)	147.035.541.801	360.307.461.940
Interest Expense	302.577.139.458	389.182.677.897
Other	151.197.128.632	69.033.838.465
Other income (expense)	205.759.514.388	72.942.876.233
<b>Profit Before Tax</b>	4.093.715.832.812	2.506.057.517.934
<b>Tax Expense</b>		
Current Tax	872.973.436.829	521.483.045.980
Deferred tax	(24.129.695.238)	14.509.933.805
<b>Tax Expense</b>	848.843.741.591	535.992.979.785
<b>Profit For The Year</b>	3.244.872.091.221	1.970.064.538.149

Source: Annual Report PT Mayora Indah Tbk Year 2022 and 2023

Based on the income statement, it can be seen that the tax burden borne by the company in 2022 amounted to Rp535,992,979,785, while for 2023 the company's tax burden amounted to Rp848,843,741,591.

Based on the data contained in the Annual Report, PT Mayora Indah Tbk conducted fiscal reconciliation for 2022 and 2023 (Before tax planning) which is presented in the following table:

**Table 3 Fiscal Reconciliation of PT Mayora Indah Tbk Year 2023 and 2022**  
 (In Rupiah)

	2023	2022
Profit before tax per consolidated statements of profit or loss and other comprehensive income	4.093.715.832.812	2.506.057.517.934
Profit before tax of the subsidiaries	<u>(1.650.932.678.573)</u>	<u>(898.061.840.875)</u>
Profit before tax of the company	2.442.783.154.239	1.607.995.677.059
Profit deduction cause by investment facility	(55.772.811.065)	(55.772.811.065)
<b>Temporary differences</b>		
Long-term employee benefits	45.340.235.795	(27.931.305.912)
Allowance for impairment	11.795.076.974	13.745.281.397
Right-of-use assets	(3.764.374.057)	(1.146.984.227)
Transaction costs	(1.481.637.662)	(3.006.525.010)
Difference between tax and commercial issuance cost amortization	(547.974.546)	(1.454.615.795)
Difference between tax and commercial depreciation	41.311.380.611	(29.772.817.700)
Total	<u>92.652.707.115</u>	<u>(49.566.967.247)</u>
<b>Permanent differences</b>		
Interest income already subjected to final tax	(28.835.296.693)	(9.487.241.729)
Donations	37.815.850.366	42.535.833.708
Employee benefits	5.198.462.929	3.393.213.268
Others	<u>(40.963.902.298)</u>	<u>5.917.350.795</u>
Total	<u>(26.784.885.696)</u>	<u>42.359.156.042</u>
Taxable income of the Company	<u>2.452.878.164.593</u>	<u>1.545.015.054.789</u>
Current tax expense		
Company	539.633.196.080	339.903.311.880
Subsidiaries		
PT. Torabika Eka Semesta	312.851.931.700	165.454.411.980
PT. Kakao Mas Gemilang	9.313.921.760	7.346.446.360
Kopiko Philiphine Corporation	<u>11.174.387.289</u>	<u>8.778.875.760</u>
Total current tax expense	<u>872.973.436.829</u>	<u>521.483.045.980</u>
Less prepaid taxes		
Company	344.413.109.846	163.739.425.020
Subsidiaries		
PT. Torabika Eka Semesta	120.639.645.815	205.374.155.154
PT. Kakao Mas Gemilang	7.784.175.836	6.902.775.003
Kopiko Philiphine Corporation	<u>20.705.158.350</u>	<u>17.652.215.703</u>
Total	<u>493.542.089.847</u>	<u>393.668.570.880</u>
Current tax underpayment (overpayment)	<u>379.431.346.982</u>	<u>127.814.475.100</u>
Details of current tax payable		
Company	195.220.086.234	176.163.886.860
Subsidiaries		
PT Torabika Eka Semesta	192.212.285.885	-
PT. Kakao Mas Gemilang	<u>1.529.745.924</u>	<u>443.671.357</u>
Total current tax payable	<u>388.962.118.043</u>	<u>176.607.558.217</u>
Detail of prepaid income taxes		
Subsidiaries		
PT Torabika Eka Semesta		(39.919.743.174)

Kopiko Philiphine Corporation	(9.530.771.061)	(8.873.339.174)
Total Prepaid income taxes	(9.530.771.061)	(48.793.083.117)
Deffered tax	(24.129.695.238)	(14.509.933.805)
Total tax expense	848.843.741.591	535.992.979.785

Source: Annual Report PT Mayora Indah Tbk Year 2022 and 2023

It is assumed that the allowance for impairment losses on receivables in 2023 of 11,795,076,947 is a form of estimated uncollectibility which is calculated based on the average percentage of uncollectible receivables for 5 consecutive years. Receivables that are obviously uncollectible amounted to 10,025,815,405 with a note that the amount of uncollectible receivables 1) has been charged as an expense in the commercial income statement and a list of uncollectible receivables has also been submitted to the DGT and 2) The collection case has been submitted to BUPLN and has been published in general publications. Based on Article 6 of Income Tax Law No. 36 of 2008, receivables that are obviously uncollectible and meet the applicable provisions become one type of deductible expense so that the value of receivables amounting to 10,025,815,405 does not need to be positively corrected, while the value of the allowance for receivable losses worth 1,769,261,542 is still made a positive correction because it is not included in the type of non deductible expense.

Likewise with 2022, it is assumed that the allowance for impairment losses on receivables in 2022 of 13,745,281,397 is a form of estimated uncollectibility, the calculation of which is based on the average percentage of uncollectible receivables for 5 consecutive years. Receivables that are obviously uncollectible amount to 10,996,225,118. Thus, based on applicable tax regulations, receivables that are obviously uncollectible amounting to Rp10,996,225,118 meet the applicable provisions to be one type of deductible expense so that the value of the receivable does not need to be positively

corrected, while the value of the allowance for receivable losses worth 2,749,056,279 is still positively corrected because it is included in the non-deductible expense.

Employee benefits, as stipulated in Article 9 paragraph (1) letter e of Income Tax Law No. 36 of 2008, are classified as a type of non-deductible expense. Through tax planning, these benefits are converted into employee allowances in the form of meal and health allowances. According to tax regulations in Article 6 paragraph (1) of Income Tax Law No. 36 of 2008, such allowances can be recognized as deductible expenses. The allowances provided are distributed as follows: 30% to the cost of goods sold, 30% to selling expenses, and 40% to general and administrative expenses. Therefore, these allowances do not require positive adjustments.

Based on the fiscal reconciliation report, expenses related to donations, both in 2022 and 2023, were subject to positive adjustments, indicating that such donations are classified as non-deductible expenses. Through tax planning, it is assumed that these expenses represent donations for national disaster relief and are categorized as general and administrative expenses. Therefore, under Article 6 paragraph (1) of Income Tax Law No. 36 of 2008, these donations can be recognized as deductible expenses, eliminating the need for positive adjustments in tax calculations.

The following is the fiscal reconciliation report of PT Mayora Indah Tbk for 2022 and 2023, after implementing tax planning on certain non-deductible expenses by converting them into deductible expenses in compliance with applicable tax regulations.

**Table 4 Table 4 Fiscal Reconciliation of PT Mayora Indah Tbk After Tax Planning in 2022 and 2023**  
 (In Rupiah)

	2023	2022
Profit before tax per consolidated statements of profit or loss and other comprehensive income	4.093.715.832.812	2.506.057.517.934
Profit before tax of the subsidiaries	(1.650.932.678.573)	(898.061.840.875)
Profit before tax of the company	2.442.783.154.239	1.607.995.677.059
Profit deduction cause by investment facility	(55.772.811.065)	(55.772.811.065)
<b>Temporary differences</b>		
Long-term employee benefits	45.340.235.795	(27.931.305.912)
Allowance for impairment	1.769.261.542	2.749.056.279
Right-of-use assets	(3.764.374.057)	(1.146.984.227)
Transaction costs	(1.481.637.662)	(3.006.525.010)
Difference between tax and commercial issuance cost amortization	(547.974.546)	(1.454.615.795)
Difference between tax and commercial depreciation	41.311.380.611	(29.772.817.700)
Total	82.626.891.683	(60.563.192.365)
<b>Permanent differences</b>		
Interest income already subjected to final tax	(28.835.296.693)	(9.487.241.729)
Donations	0	0
Employee benefits	0	0
Others	(40.963.902.298)	5.917.350.795
Total	(26.784.885.696)	42.359.156.042
Taxable income of the Company	2.399.838.035.866	1.488.089.782.695
Current tax expense		
Company	527.964.367.891	327.379.752.193
Subsidiaries		
PT. Torabika Eka Semesta	312.851.931.700	165.454.411.980
PT. Kakao Mas Gemilang	9.313.921.760	7.346.446.360
Kopiko Philiphine Corporation	11.174.387.289	8.778.875.760
Total current tax expense	861.304.608.640	508.959.486.293
Less prepaid taxes		
Company	344.413.109.846	163.739.425.020
Subsidiaries		
PT. Torabika Eka Semesta	120.639.645.815	205.374.155.154
PT. Kakao Mas Gemilang	7.784.175.836	6.902.775.003
Kopiko Philiphine Corporation	20.705.158.350	17.652.215.703
Total	493.542.089.847	393.668.570.880
Current tax underpayment (overpayment)	367.762.518.793	115.290.915.413
Details of current tax payable		
Beban pajak kini		
Company	183.551.258.045	163.640.327.173
Subsidiaries		
PT Torabika Eka Semesta	192.212.285.885	
PT. Kakao Mas Gemilang	1.529.745.924	443.671.357
Total current tax payable	377.293.289.854	164.083.998.530
Detail of prepaid income taxes		

Subsidiaries		
PT Torabika Eka Semesta		(39.919.743.174)
Kopiko Philiphine Corporation	(9.530.771.061)	(8.873.339.943)
Total Prepaid income taxes	(9.530.771.061)	(48.793.083.117)
Deffered tax	(24.129.695.238)	(14.509.933.805)
Total Tax Expense	837.174.913.402	523.469.420.098

Source: Data processed (2024)

The following is the income statement of PT Mayora Indah Tbk after tax planning

**Table 5 Profit and Loss Statement of PT Mayora Indah Tbk After Tax Planning in 2022 and 2023**  
(In Rupiah)

	2023	2022
<b>Net Sales</b>	31.485.008.185.525	30.669.405.967.404
<b>Cost of Goods Sold</b>	23.078.789.965.721	23.831.000.592.460
<b>Gross Profit</b>	8.406.218.219.804	6.838.405.374.944
<b>Operating Expenses</b>		
Selling Expenses	3.359.360.135.186	3.709.591.322.031
General and Administrative Expenses	800.422.866.119	752.624.683.305
Total Operating Expenses	4.159.783.001.304	4.462.216.005.337
<b>Operating Profit</b>	4.246.435.218.500	2.376.189.369.607
<b>Other Income (Expense)</b>		
Interest Income	84.751.267.929	30.708.263.481
Gain on sale of fixed assets	7.904.770.310	2.070.990.244
Foreign currency gains (losses)	(147.035.541.801)	360.307.461.940
Interest Expense	(302.577.139.458)	(389.182.677.897)
Other	151.197.128.632	69.038.838.465
Other income (expense)	205.759.514.388	72.942.876.233
<b>Profit Before Tax</b>	4.040.675.704.112	2.449.132.245.840
<b>Tax Expense</b>		
Current Tax	861.304.608.640	508.959.486.239
Deferred tax	(24.129.695.238)	14.509.933.805
Tax Expense	837.174.913.402	523.469.420.098
<b>Profit For The Year</b>	3.203.500.790.710	1.925.662.825.742

Source: Data processed (2024)

Based on the income statement of PT Mayora Indah Tbk, after tax planning is carried out by minimizing positively corrected costs, the costs of receivables that are truly uncollectible, donations, and employee welfare do not need to be positively corrected so that these costs increase the company's expenses, as in the year 2023 cost of goods sold before tax planning Rp23.077,230,426,842 to Rp23,078,789,965,721, selling expenses which were originally Rp3,357,800,596,307 increased to Rp3,359,360,135,186, and general and

administrative expenses which were originally Rp750,501,815,176 increased to Rp800,422,866,119. In 2022, cost of goods sold initially amounted to Rp23,829,982,628,480 to Rp23,831,000,592,460, selling expenses initially amounted to Rp3,708,573,358,051 increased to Rp3,709,591,322,031, and general and administrative expenses initially amounted to Rp697,735,339,172 increased to Rp752,624,683,305. The increase in the amount of this expense affects the decrease in profit before tax so that the tax burden borne



by the company also decreases. This shows that the tax planning strategy has succeeded in reducing the company's tax burden. The

following is a comparison of tax expense and profit in 2022 and 2023.

**Table 6 Comparison of Corporate Tax Expense Before and After Tax Planning at PT Mayora Indah Tbk in 2023 and 2022**  
 (In Rupiah)

Tax Expense	2023	2022
Before tax planning	848.843.741.591	535.992.979.785
After tax planning	837.174.913.402	523.469.420.098
Tax savings	11.668.828.189	12.523.559.687

Source: Data processed (2024)

**Table 7 Comparison of Profit for the Year Before and After Tax Planning at PT Mayora Indah Tbk in 2023 and 2022**  
 (In Rupiah)

Profit for the year	2023	2022
Before tax planning	3.244.872.091.221	1.970.064.538.149
After tax planning	3.203.500.790.710	1.925.662.825.742

Source: Data processed (2024)

Based on the results of the analysis of tax comparison before and after tax planning, the company PT Mayora Indah Tbk obtained tax savings for 2023 amounting to Rp11,668,828,189 and taxable profit decreased from Rp3,244,872,091,221 to Rp3,203,500,790,710. Likewise, in 2022 PT Mayora Indah Tbk obtained tax savings of Rp12,523,559,687 and taxable profit decreased from Rp1,970,064,538,149 to Rp1,925,662,825,742.

Based on the results of the case study which shows a decrease in the amount of tax burden on PT Mayora Indah Tbk after tax planning, it shows that tax planning has a very important role in helping companies reduce the tax burden optimally. With proper planning, the company can minimize excessive tax payments, so that the profit earned by the company remains optimal. This benefit is felt directly by the company, because it allows a more efficient allocation of resources to support business operations and growth.

## 5. Closing

### 5.1 Conclusion

Based on the research findings, it can be concluded that the implementation of tax

planning at PT Mayora Indah Tbk by optimizing deductible expenses has proven effective in reducing the company's tax burden. This strategy resulted in tax savings of Rp11,668,828,189 in 2023 and Rp12,523,559,687 in 2022. Consequently, the company was able to maintain optimal profitability. The findings suggest that tax planning, when aligned with prevailing tax regulations, not only contributes to financial efficiency but also supports the long-term sustainability of the company. Moreover, well-executed tax planning can enhance compliance, uphold corporate governance, and strengthen the company's credibility in the eyes of stakeholders.

### 5.2 Suggestion

This study is limited to the use of secondary data, which constrains the depth and breadth of the tax planning analysis conducted. For future research, it is recommended to incorporate primary data, such as interviews with tax professionals or company financial officers, to gain more nuanced insights. Additionally, future studies could explore and compare tax planning strategies across different companies, both

within the same industry and in other sectors, to provide broader generalizations and a more comprehensive understanding of tax planning practices in Indonesia.

Jakarta: Salemba Empat.

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