

Tax Planning Strategies for Tax Saving at PT Ramayana Lestari Sentosa, Tbk

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Abstract

This study aims to analyze tax planning strategies to minimize the corporate income tax expense at PT Ramayana Lestari Sentosa, Tbk by utilizing legal tax deductions according to Indonesian tax regulations. The research employs a qualitative descriptive approach, using the company's annual financial statements from 2022 and 2023 as the primary data source. Through detailed analysis of the income statements and fiscal reconciliation reports, the study identifies deductible expenses that can be strategically allocated to reduce taxable income and, consequently, tax expenses. The findings reveal that reallocating certain costs—such as donations, entertainment, employee welfare, research and development, scholarships, internships, and training—into tax-deductible categories effectively reduces the tax expense. Specifically, the company was able to lower its income tax expense by approximately IDR 2.826 billion in 2022 and IDR 1.433 billion in 2023. These tax savings were achieved by optimizing cost allocations in compliance with prevailing tax laws, including Indonesian Law No. 36 of 2008, which allows deductions for costs related to social infrastructure and human resource development. The study highlights the importance of tax planning as a legal method for companies to manage tax liabilities without violating tax regulations. This research contributes practical insights for corporate tax management, demonstrating that strategic allocation of deductible expenses can significantly impact the company's financial performance by reducing tax burdens. Ultimately, effective tax planning enhances corporate efficiency and compliance, supporting sustainable business growth.

1. Introduction

Indonesia has various government revenues to support national development. According to (Tempo, 2024), taxes, non-tax government revenue (PNBP) and grants are sources of government revenue in the Indonesian government budget. The following is a table of government revenue in 2023.

Table 1 Indonesia's State Revenue in 2023
Government Revenue in 2023 (in Bilion Rupiah)

Taxes	Rp 2.118.348,00
Non-Tax Government Revenue (PNBP)	Rp 515.800,90
Grants	Rp 3.100,00
Total	Rp 2.637.248,90

Source: Badan Pusat Statistik (2024)

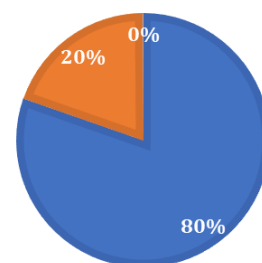
From the table above, it is explained that the amount of tax revenue, non-tax revenue and grants in billions of rupiah are respectively Rp2.118,348.00; Rp515.800.90; and

Rp3.100.90. Tax revenue is the largest state revenue in Indonesia with a percentage of around 80% as illustrated in the following diagram.

Figure 1 Percentage of Indonesia's Revenue in 2023

PENERIMAAN NEGARA TAHUN 2023
 (DALAM MILYAR RUPIAH)

■ Penerimaan Perpajakan ■ Penerimaan Bukan Pajak ■ Hibah



Source: Data processed (2024)

With the high state revenue from the tax sector, it is necessary to have institutions and laws and regulations that can collect and manage taxes for the benefit of society and the state. If institutions in Indonesia do not

maximize tax collection, then state revenue in Indonesia will decrease and cause difficulties in carrying out policies for the benefit of the people and the state. In Indonesia, tax is a compulsory contribution aimed at individuals and entities by considering the economic capacity of each tax object. All procedures and matters related to tax collection and tax management have been regulated in law, such as UU No. 7 Tahun 2021, UU No. 28 Tahun 2007, etc.

Many people in the world try to avoid taxes (Mangoting, 1999). Taxes are coercive and the high tax expense borne by individuals and entities, causing individuals and entities to intend to be able to streamline tax payments in a legal way and not violate applicable regulations, such as tax planning efforts. The tax expense paid to the state can be minimized by utilizing loopholes in the legislation (Astuti & Nafis, 2024). Tax planning is the taxpayer's effort to organize the tax expense with the minimum possible without having to violate the laws and regulations (Mangoting, 1999). These efforts need to be made to avoid paying what the company does not need to pay to the state.

PT Ramayana Lestari Sentosa, Tbk is a retail company established in 1978. The company has several brands namely Ramayana, Robinson and Cahaya with 101 outlets and 71 Robinson supermarkets. With so many outlets and supermarkets spread all over Indonesia, the company is facing tax management problems because the company is a taxpayer. Therefore, it needs to take the right steps to be able to manage the corporate income tax so that the tax expense incurred can be minimized as much as possible without violating or infringing the applicable regulations in Indonesia.

From the explanation above, the purpose of this study is to analyze the efforts that can be made to be able to streamline the tax expense paid to the government by applying the applicable tax laws and regulations, so that the tax expense of the company can be efficient without breaking the law.

2. Literature Review

2.1 Tax

Taxes are contributions that are forced on individuals or entities without getting direct rewards and have been regulated by law (Zain, 2003). The amount of tax expense depends on the income it has. Tax is something that taxpayers want to avoid, but to avoid not paying anything is impossible to do, so that efforts are needed that can minimize or streamline the tax expense borne.

There are several ways or efforts that can be made to minimize the tax expense, namely tax avoidance, tax saving, and tax evasion (Zain, 2003). However, of the three strategies, there are certainly legal and illegal strategies. Tax avoidance and tax saving are legal in Indonesia and have been regulated by law. Meanwhile, tax evasion is an illegal business and contradicts the law, so if the company does this business, it will get sanctions from the authorized institution.

The functions of taxes in Indonesia according to (Direktorat Jenderal Pajak, 2022) are:

1. Budgetair. Tax money from the public is used for national development.
2. Regulerend. Tax money is used to regulate economic growth. For example, giving tax breaks to companies aims to attract these companies to invest in Indonesia.
3. Stability. The tax money collected by the state is used to maintain price stability through government policies to avoid inflation.
4. Income redistribution. The tax money collected will return to the community indirectly, such as the provision of public facilities, social assistance, subsidies, employment opportunities, and others. The number of jobs available will increase people's income.

2.2 Tax Planning

According to (Saputra & Amalia, 2022) tax planning is a way for taxpayers to get the least possible tax deduction by managing all financial actions. Tax planning is an attempt to minimize tax debt by company management using

financial statements for a certain period (Pusparini, AR, & Azizah, 2013). So it can be concluded that tax planning or tax planning is the company's effort and managing taxes to minimize the tax burden in a certain period by utilizing loopholes in laws and regulations and is legal to do.

The objectives of tax planning according to (Mangoting, 1999) are:

1. Eliminate or write off tax altogether and tax in the current year;
2. Postponement of income recognition;
3. Converting regular income into capital gains;
4. Expanding business or establishing a new company;
5. Avoiding double taxation; and
6. Avoiding routine or unprofitable income.

According to (Zain, 2003), there are four main things in tax management that must be considered, namely:

1. Understanding of the laws and regulations regarding taxation in Indonesia;
2. The decision is held by the competent authority and adheres to the regulations;
3. The letter provided is the official interpretation of the tax law; and
4. Tax planning is not something that must be done, but is only limited to illustrating how companies can be tax efficient.

A good understanding of tax regulations will make it easier for company management to manage the tax burden, where company management must know the principles of taxable (taxable) and deductible (deductible). Thus, the company can minimize the payment of tax burden to the state.

Deductible expense is an expense that can be deducted as a tax deduction. These costs have been regulated by Undang-Undang Republik Indonesia Nomor 36 Tahun 2008 tentang Perubahan Keempat atas Undang-Undang Nomor 7 Tahun 1983 tentang Pajak Penghasilan. According to the law, deductible expenses such as:

1. Direct or indirect costs in business activities;

2. Depreciation on expenditures for tangible assets;
3. Pension fund contributions;
4. Loss on sale;
5. Foreign exchange losses;
6. Research and development of the company;
7. Scholarship, apprenticeship and training expenses;
8. Uncollectible receivables;
9. Disaster relief donations;
10. Research and development donations;
11. Social infrastructure development.

3. Research Methods

This study employs a qualitative descriptive research design, focusing on the analysis of financial statement data from PT Ramayana Lestari Sentosa, Tbk for the fiscal year 2023. The data were obtained from the official website of the Indonesia Stock Exchange (IDX). The research aims to identify and analyze specific expense accounts that qualify as deductible expenses in accordance with Indonesian tax regulations, particularly referring to Law No. 36 of 2008 on Income Tax. A document analysis method was applied to examine the company's financial reports. Each expense account was reviewed and classified based on its eligibility for tax deduction as stipulated in tax law.

This classification was conducted by comparing the reported expenses with deductible expense categories defined by the Directorate General of Taxes. The results of this analysis are expected to provide insight into how PT Ramayana Lestari Sentosa, Tbk can optimize its corporate income tax planning legally through efficient management of allowable deductions.

4. Results and Discussion

4.1 Profile Company

PT Ramayana Lestari Sentosa, Tbk is a company engaged in the retail business that sells a wide range of products, such as shoes, cosmetics, and daily necessities, in the Company's department stores and supermarkets (PT Ramayana Lestari Sentosa,

Tbk, 2023). The company offers products at prices that are affordable to most customers from various economic segments. The head office of PT Ramayana Lestari Sentosa, Tbk is located at Jl. KH Wahid Hasyim No. 220 A-B Kampung Bali, Tanah Abang Central Jakarta 10250, DKI Jakarta, Indonesia.

The store was originally established in 1978 by Paulus Tumewu as a small business. It was only in 1983 that the company was

In doing tax planning, the thing that must be considered is the loopholes in tax regulations, so that company management can design and determine what costs can be reduced for tax deduction (deductible expense).

officially established under the name PT Ramayana Lestari Sentosa. In 1996, the company was listed as a public company. By the end of 2023, the company had 101 outlets and 71 Robinson Supermarkets spread across Indonesia from Sumatra to Papua. The company has 3 (three) brands, namely Ramayana, Robinson and Cahaya.

4.2 Research Discussion

The costs to be allocated as tax deductions in this study using the income statement (table 2) and fiscal reconciliation (table 3) are presented in tabular form and in millions of rupiah below.

Table 2 Statement of Profit or Loss and Other Comprehensive Income of PT Ramayana Lestari Sentosa, Tbk In 2023 and 2022
 (Expressed in milions of Rupiah)

	2023		2022	
REVENUES				
Outright sales	Rp	2.059.092	Rp	2.326.280
Commission on Consignment Sales	Rp	685.335	Rp	670.333
Total Revenues	Rp	2.744.427	Rp	2.996.613
COST OF OUTRIGHT SALES	-Rp	1.352.630	-Rp	1.484.784
GROSS PROFIT	Rp	1.391.797	Rp	1.511.829
Selling Expense	-Rp	138.932	-Rp	106.981
General and Administrative Expenses	-Rp	1.097.485	-Rp	1.211.092
Other Income	Rp	110.682	Rp	214.362
Other Expenses	-Rp	19.043	-Rp	13.684
INCOME FROM OPERATIONS	Rp	247.019	Rp	394.434
Finance Income	Rp	119.948	Rp	63.760
Finance Cost	-Rp	28.442	-Rp	33.088
INCOME BEFORE INCOME TAX	Rp	338.525	Rp	425.106
Income Tax Expense - Net	-Rp	38.162	-Rp	73.108
INCOME FOR THE YEAR	Rp	300.363	Rp	351.998

Source: Annual Report PT Ramayana Lestari Sentosa, Tbk Year 2022 and 2023

From table 2, it can be seen that the amount of profit for the year in 2023 amounted to Rp300.363 and Rp351.998 in 2022 with the

amount of tax expense payable in 2023 of Rp38.162 and in 2022 of Rp73.108.

Table 3 Fiscal Reconciliation of PT Ramayana Lestari Sentosa, Tbk In 2023 and 2022
 (Expressed in milions of Rupiah)

	2023		2022	
Income Before Income Tax as Shown in the Statement of Profit or Loss and Other Comprehensive Income	Rp	338.525	Rp	425.106
Temporary Differences:				
Amortization of Long-Term Prepaid Rent	Rp	9.444	Rp	8.660
Allowance for Fixed Assets	Rp	6.245	Rp	-
Amortization of Prepaid Expenses	Rp	1.770	-Rp	1.772
Contract Liability	-Rp	918	Rp	918
Depreciation of Fixed Assets	-Rp	5.431	Rp	12.929
Provision for Liabilities for Employee Benefits-Net	-Rp	22.434	Rp	625
Impairment of Other Receivables Reversal of Allowance for	-		-Rp	35
Impairment of Right of Use Assets Reversal of Allowance for	-		-Rp	7.173
Decline in Value of Inventories	-		-Rp	39.078
Permanent Differences:				
Finance Cost of Lease Liabilities	Rp	28.411	Rp	33.088
Donations and Entertainment	Rp	4.048	Rp	5.418
Depreciation of Fixed Assets	Rp	1.492	Rp	1.492
Employee Welfare	Rp	1.457	Rp	1.095
Tax Penalties	Rp	713	Rp	527
Realized Gain on Sales of Short-Term Investment - Net	-Rp	2.257	-Rp	8.370
Others	Rp	2.014	Rp	12.664
Income Already Subjected to Final Tax				
Rent	-Rp	89.037	-Rp	83.549
Interest	-Rp	111.903	-Rp	60.842
Taxable Income	Rp	162.139	Rp	301.703
Less: Accumulated Taxable Loss	Rp	-	-Rp	130.073
Estimated Taxable Income	Rp	162.139	Rp	171.630
Expense Current Year	Rp	35.671	Rp	37.759
Adjusment Prior Year	-			
Total	Rp	35.671	Rp	37.759
Prepayments of Income Taxes				
Article 23	-Rp	301	-Rp	159
Article 25	-Rp	32.552	-Rp	34.834
Total	-Rp	32.853	-Rp	34.993
Current Taxes Payable	Rp	2.818	Rp	2.766
Income Tax Expense After Deffered Tax				
Expense Current Year	Rp	35.671	Rp	37.759

Adjusment Prior Year	Rp	-	Rp	1.248
Income Tax Expense - Current	Rp	35.671	Rp	39.007
Deffered Tax	Rp	2.491	Rp	34.101
Income Tax Expense - Net	Rp	38.162	Rp	73.108

Source: Annual Report PT Ramayana Lestari Sentosa, Tbk Year 2022 and 2023

From table 3 in the fixed difference section, the costs that can be deducted from the tax expense are determined. This research assumes that the costs of donations and entertainment, employee welfare and other costs can be allocated as deductible costs to reduce the tax expense borne by the company.

In the cost of donations and entertainment, which was originally in the form of donation and entertainment expenses, was allocated to the cost of social infrastructure development, namely human resource development. This is based on the company's participation in helping develop human resources by building schools in Indonesia. These costs can be a tax deduction and are in accordance with Undang-Undang Republik Indonesia Nomor 36 Tahun 2008 tentang Perubahan Keempat atas Undang-Undang Nomor 7 Tahun 1983 tentang Pajak Penghasilan. These costs can be categorized as other costs.

Employee welfare expenses that initially cannot be tax deductible can be allocated to employee welfare benefits, assuming 25% for cost of outright sales, 40% for selling expense and 35% for general and administrative expenses. So, initially it is a fiscal corrected employee welfare expense, then if it is assumed that the expense is in the form of employee welfare benefits, then the benefits do not need positive fiscal correction, so that the benefits can be a deduction from the company's gross income based on applicable regulations.

In other expenses, it is assumed that there are 25% research and development expenses, 15% training, education and recruitment expenses, and 10% bank administration expenses. So that these costs cannot be corrected positively because they are costs that can be deducted in the tax expense.

From these assumptions, the fiscal reconciliation after tax planning is obtained as follows.

Table 4 Fiscal Reconciliation of PT Ramayana Lestari Sentosa, Tbk After Tax Planning In 2023 and 2022

(Expressed in milions of Rupiah)

	2023		2022	
Income Before Income Tax as Shown in the Statement of Profit or Loss and Other Comprehensive Income	Rp	338.525	Rp	425.106
Temporary Differences:				
Amortization of Long-Term Prepaid Rent	Rp	9.444	Rp	8.660
Allowance for Fixed Assets	Rp	6.245	Rp	-
Amortization of Prepaid Expenses	Rp	1.770	-Rp	1.772
Contract Liability	-Rp	918	Rp	918
Depreciation of Fixed Assets	-Rp	5.431	Rp	12.929
Provision for Liabilities for Employee Benefits-Net	-Rp	22.434	Rp	625
Impairment of Other Receivables Reversal of Allowance for	-		-Rp	35

Impairment of Right of Use Assets Reversal of Allowance for	-	-Rp	7.173
Decline in Value of Inventories	-	-Rp	39.078
Permanent Differences:			
Finance Cost of Lease Liabilities	Rp	28.411	Rp 33.088
Donations and Entertainment	Rp	-	Rp -
Depreciation of Fixed Assets	Rp	1.492	Rp 1.492
Employee Welfare	Rp	-	Rp -
Tax Penalties	Rp	713	Rp 527
Realized Gain on Sales of Short-Term Investment - Net	-Rp	2.257	-Rp 8.370
Others	Rp	1.007	Rp 6.332
Income Already Subjected to Final Tax			
Rent	-Rp	89.037	-Rp 83.549
Interest	-Rp	111.903	-Rp 60.842
Taxable Income	Rp	155.627	Rp 288.858
Less: Accumulated Taxable Loss	Rp	-	-Rp 130.073
Estimated Taxable Income	Rp	155.627	Rp 158.785
Expense Current Year	Rp	34.238	Rp 34.933
Adjusment Prior Year	-		
Total	Rp	34.238	Rp 34.933
Prepayments of Income Taxes			
Article 23	-Rp	301	-Rp 159
Article 25	-Rp	32.552	-Rp 34.834
Total	-Rp	32.853	-Rp 34.993
Current Taxes Payable	Rp	1.385	-Rp 60
Income Tax Expense After Deffered Tax			
Expense Current Year	Rp	34.238	Rp 34.933
Adjusment Prior Year	Rp	-	Rp 1.248
Income Tax Expense - Current	Rp	34.238	Rp 36.181
Deffered Tax	Rp	2.491	Rp 34.101
Income Tax Expense - Net	Rp	36.729	Rp 70.282

Source: Data processed (2024)

Donations and entertainment are assumed to be for social infrastructure development. Rp4.048 in 2023 and Rp5.418 in 2022 are all included in other expenses in the income statement. So that other expenses in the income statement will increase for 2022 and 2023 by Rp24.461 and Rp23.091 respectively and result in a decrease in the tax expense borne.

Likewise with employee welfare expenses. Employee welfare expenses are converted into employee benefits, which can be in the form of food allowances, health benefits, and others with an assumption of 25% for the cost of outright sales or Rp365 in 2023 and Rp274 in 2022. For selling expenses, 40% or Rp583 in 2023 and Rp438 in 2022. Finally, general and administrative expenses are 35% or Rp510 in 2023 and Rp384 in 2022. Thus,

these costs can reduce the tax expense that must be paid by the company.

In other expenses, it is assumed that there are costs that can reduce the tax expense, including 25% of research and development expenses or Rp504 for 2023 and Rp3.166 in 2022, there is also 15% for training, education and recruitment expenses or Rp302 for 2023

and Rp1.900 for 2022, and finally there is 10% for bank administration expenses or Rp202 for 2023 and Rp1.267 for 2022. Thus, the tax expense can be minimized.

From the fiscal reconciliation after tax planning, the income statement after tax planning can be re-explained as shown in table 5 below.

Table 5 Statement of Profit or Loss and Other Comprehensive Income of PT Ramayana Lestari Sentosa, Tbk After Tax Planning In 2023 and 2022
 (Expressed in millions of Rupiah)

	2023	2022
REVENUES		
Outright sales	Rp 2.059.092	Rp 2.326.280
Commission on Consignment Sales	Rp 685.335	Rp 670.333
Total Revenues	Rp 2.744.427	Rp 2.996.613
COST OF OUTRIGHT SALES	-Rp 1.352.994	-Rp 1.485.058
GROSS PROFIT	Rp 1.391.433	Rp 1.511.555
Selling Expense	-Rp 139.515	-Rp 107.419
General and Administrative Expenses	-Rp 1.097.995	-Rp 1.211.475
Other Income	Rp 110.682	Rp 214.362
Other Expenses	-Rp 24.098	-Rp 25.434
INCOME FROM OPERATIONS	Rp 240.507	Rp 381.589
Finance Income	Rp 119.948	Rp 63.760
Finance Cost	-Rp 28.442	-Rp 33.088
INCOME BEFORE INCOME TAX	Rp 332.013	Rp 412.261
Income Tax Expense - Net	-Rp 36.729	-Rp 70.282
INCOME FOR THE YEAR	Rp 295.284	Rp 341.979

Source: Data processed (2024)

From table 5, it can be seen that there are changes in the income statement, where the profit for the year amounted to Rp295.284 in 2023 and Rp341.979 in 2022. Meanwhile, the tax expense obtained in 2023 amounted to Rp36.729 and Rp70.282 in 2022.

The results of tax planning by analyzing costs that can be used as tax deductions will result in taxes that must be paid to the state being reduced. The following table compares the tax expense before and after tax planning.

Table 6 Comparison of Tax Savings Before and After Tax Planning in 2022 and 2023

Tax Expense	2023	2022
Before Tax Planning	Rp 38.162	Rp 73.108
After Tax Planning	Rp 36.729	Rp 70.282
Tax Savings	Rp 1.433	Rp 2.826

Source: Data processed (2024)

The tax planning that has been carried out at PT Ramayana Lestari Sentosa, Tbk above, can save the payment of the tax expense payable of Rp1.433 in 2023 which initially amounted to Rp38.162 and after tax planning the tax expense payable decreased by Rp36.729. Whereas in 2022, before tax planning, the tax expense borne by the company amounted to Rp73.108. after tax planning, the tax expense borne is Rpp70.282, so the company can save taxes by Rp2.826. From these results, it has a good impact on the company where the company can minimize the tax expense without breaking the law and the company does not need to pay unnecessary taxes.

5. Closing

5.1 Conclusion

The results of this study demonstrate that effective tax planning can be achieved by reallocating non-deductible expenses into deductible expenses, as regulated by prevailing tax laws. This approach allows the company to reduce its tax burden legally, thereby increasing net profit without engaging in tax evasion. In the case of PT Ramayana Lestari Sentosa, Tbk, the tax expense after implementing tax planning strategies amounted to IDR 36,729 million in 2023 and IDR 70,282 million in 2022, showing a decrease from the initial tax expenses of IDR 38,162 million and IDR 73,108 million, respectively. This confirms that strategic tax planning positively impacts corporate financial performance.

5.2 Suggestions

Future research should consider using primary data obtained directly from PT Ramayana Lestari Sentosa, Tbk, such as interviews with finance and tax personnel, or access to internal documents. This would

enable a more comprehensive and in-depth tax planning analysis beyond the limitations of publicly available financial reports. Researchers are also encouraged to explore comparative case studies across companies within the retail sector, and consider the latest changes in tax legislation to enrich the contextual understanding of corporate tax planning practices.

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