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The Analysis of Tax Saving Management Implementation (Case Study of Company X)

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ABSTRACT

Corporate tax management has become increasingly critical in the global business environment, where companies face mounting pressure to optimize financial performance while maintaining compliance with complex tax regulations. This study addresses a significant research gap by examining the practical implementation of tax saving strategies within Indonesian manufacturing companies, an area that remains underexplored despite its importance for corporate financial management and national tax policy development. This study aims to determine the tax management applied to obtain tax savings at PT. X. The research method used is descriptive qualitative research. The type of data in this study was obtained from primary data, where researchers conducted research directly in the field using interview techniques with resource persons, observation, and documentation, as well as secondary data taken from literature studies. The results of this study indicate that PT. X has implemented tax management properly and correctly, in accordance with applicable tax regulations. The company uses several strategies or steps in implementing tax management, enabling it to obtain tax savings. The study contributes theoretically to tax management literature by providing empirical evidence of effective tax saving implementation in emerging market contexts, while offering practical insights for corporate managers, tax consultants, and policymakers regarding sustainable tax optimization strategies. The research demonstrates that legal tax management practices can effectively reduce corporate tax burdens while maintaining regulatory compliance, supporting both corporate profitability and fiscal responsibility. These findings have important implications for tax policy development and corporate governance frameworks in developing economies.

KEYWORDS *Tax management, Tax saving, Corporate taxation, Tax planning, Qualitative case study*

INTRODUCTION

In the contemporary global business landscape, corporate tax management has emerged as a critical strategic function that significantly impacts organizational financial performance and sustainability (Gomes, 2016; Haruna Abubakar et al., 2021; Hattani & Sahbani, 2024; Ma & Park, 2021; Robin et al., 2021; Rohyati & Suripto, 2021). International studies indicate that effective tax management can improve corporate profitability by 15-25% while ensuring regulatory compliance and maintaining corporate reputation (OECD, 2023). However, balancing tax optimization and compliance remains a complex challenge, particularly in emerging markets where regulatory frameworks continue to evolve.

The urgency of this research is underscored by recent developments in international tax policy, including the OECD's Base Erosion and Profit Shifting (BEPS) initiatives and increasing global scrutiny of corporate tax practices. In Indonesia, recent tax reforms and enhanced enforcement mechanisms have created new challenges and opportunities for corporate tax management, making empirical research on practical implementation strategies particularly relevant for both academic understanding and business practice.

Paying taxes is one of the obligations to the government that must be borne by taxpayers, especially companies. A conflict of interest arises between fiscal authorities, namely the government, and taxpayers, namely companies, which causes tax collection problems. This issue occurs due to the government's desire to obtain a large amount of tax revenue, while companies strive to minimize the taxes they pay (Zaki et al., 2019).

This fundamental tension between fiscal authorities and corporate taxpayers is evident globally, with studies from developed economies showing similar patterns of tax optimization behavior. Research from the European Union indicates that 89% of multinational corporations engage in some form of tax planning activities, highlighting the universal nature of this challenge (European Commission, 2023).

In the business world, most companies often identify taxes as a burden that can reduce profits; the higher a company's profit, the greater the income tax burden it must bear. Corporate taxpayers often view paying taxes as diminishing the company's economic performance. The amount of tax owed leads companies to tend to minimize their tax payments (Adha, 2022; Afifah et al., 2021; Aprillianti, 2020; Efendi et al., 2021; Fakhrurozy, 2019; Hafizh & Suparno, 2021; Rahmah & Fitri, 2020).

The novelty of this case study lies in its focus on *Company X*, a medium-sized automotive parts manufacturer in Indonesia, representing a sector that contributes 10% to national GDP and faces unique tax challenges due to complex supply chain structures and international trade considerations. Unlike previous studies that often examine large multinational corporations or focus on specific tax avoidance schemes, this research provides insights into legitimate tax management practices within Indonesia's growing manufacturing sector.

This condition motivates *Company X* to choose alternatives or methods to achieve tax savings or reduce its tax payments in various ways, both legal and illegal. However, this study specifically focuses on legal tax management strategies, distinguishing itself from research on aggressive tax planning or tax avoidance schemes that may carry legal and reputational risks.

To overcome tax problems, especially excessive tax payments, companies must manage their tax obligations adequately and in accordance with tax regulations. The management of tax obligations within company operations is known as tax management. Tax management represents a sophisticated approach to fiscal responsibility that balances corporate financial objectives with regulatory compliance requirements, creating value for stakeholders while supporting national fiscal systems.

The research contribution of this study is threefold: first, it provides empirical evidence of effective tax management implementation in an Indonesian manufacturing context, contributing to the limited literature on emerging market tax practices. Second, it offers practical insights for corporate managers and tax professionals regarding sustainable tax optimization strategies that maintain compliance while achieving cost savings. Third, it informs policy discussions about tax administration effectiveness and corporate behavior in developing economy contexts.

Tax management is a legal method to optimize taxes through planning, organizing, implementing, and controlling tax payments by applying several strategies beneficial to the company. Several previous studies have shown that tax management is an activity that can benefit shareholders and increase the company's value (Katuruni, 2018).

Based on the comprehensive background analysis and identified research gaps, this study addresses the research question: How does *Company X* implement tax management strategies to achieve tax savings while maintaining compliance with Indonesian tax regulations? The research aims to analyze the implementation of tax management practices, identify specific strategies employed, examine the systematic approach to tax planning, and evaluate the quantitative and qualitative outcomes of these initiatives.

METHOD

This study employs a descriptive qualitative research design using a single case study approach, selected for its ability to provide in-depth understanding of complex organizational processes and strategic implementations within their natural context. The qualitative methodology is particularly appropriate for exploring tax management practices, which involve intricate decision-making processes, regulatory considerations, and strategic planning activities that require detailed examination.

This research was conducted at PT. X, from September to December 2024. PT. X is a medium-sized automotive parts manufacturing company established in 2015, employing approximately 150 workers and generating annual revenue of IDR 45 billion. The company was selected as the research subject due to its representative characteristics of Indonesian manufacturing SMEs, its documented tax management practices, and management willingness to participate in academic research.

The research participants included five key personnel: the Finance Director, Chief Accountant, Tax Manager, Senior Accounting Staff, and External Tax Consultant. These individuals were selected based on their direct involvement in tax management activities and their comprehensive understanding of company tax strategies. All participants provided informed consent for interviews and agreed to confidentiality terms protecting sensitive company information while allowing academic publication of anonymized findings.

Data collection utilized multiple sources to ensure comprehensive understanding and methodological rigor:

1. In-depth interviews were conducted with all five participants using semi-structured interview guides covering tax management strategies, implementation processes, challenges faced, and outcomes achieved. Each interview lasted 60-90 minutes and was recorded with participant consent for subsequent transcription and analysis.
2. Direct field observations were performed during tax planning meetings, compliance activities, and consultation sessions with external advisors, providing insights into actual implementation processes and organizational dynamics.
3. Comprehensive documentation analysis included review of tax returns, financial statements, internal tax planning documents, correspondence with tax authorities, and regulatory compliance records spanning the 2022-2024 period.

Ethical considerations were carefully addressed throughout the research process. Written informed consent was obtained from all participants, ensuring voluntary participation and right to withdraw at any time. Company confidentiality was protected through anonymization of sensitive data and secure data storage protocols. The research received ethical approval from the university research ethics committee and complied with professional research standards.

Data validation was ensured through triangulation techniques combining multiple data sources and participant perspectives, member checking procedures where preliminary findings were shared with participants for verification and feedback, and systematic analysis protocols following established qualitative research standards.

The data analysis followed a three-stage process adapted from Miles and Huberman (1994):

1. Data Reduction: Systematic selection, simplification, and classification of collected data, removing irrelevant information while preserving essential insights related to tax management implementation.
2. Data Presentation: Organized compilation of analyzed data according to research objectives, creating coherent narratives that facilitate understanding and conclusion development.
3. Conclusion Drawing: Final stage involving synthesis of findings, identification of patterns and themes, and development of comprehensive conclusions addressing research questions.

To enhance credibility and reliability, the research employed multiple validation techniques including peer debriefing with academic colleagues, maintenance of detailed audit trails documenting data collection and analysis procedures, and prolonged engagement with the research site over the four-month study period.

RESULTS AND DISCUSSION

Tax Management of PT. X

Analysis of PT. X's tax management practices reveals a sophisticated and systematically implemented approach that demonstrates significant advancement over typical SME tax compliance activities. The company has developed comprehensive tax management capabilities that extend beyond basic compliance to strategic tax optimization, representing best practices within Indonesia's manufacturing sector.

Based on the results of research in the field of PT. X has implemented tax management within his company. Tax planning is managed directly by the accounting and finance department which is related to maximizing Fiscal Costs and Minimizing Costs that are not allowed as a Deductible. Comparative analysis with similar studies reveals that PT. X's approach aligns with international best practices while adapting to Indonesian regulatory requirements. Unlike companies studied by Wijaya & Murtianingsih (2021) which focused primarily on tax rate optimization, PT. X employs a holistic strategy encompassing compliance, planning, and strategic financial management.

Key strategies implemented include:

1. Employee income tax is borne by the company. In the payment of Income Tax 21, the company uses the net method, which is a deduction method borne by the company (employer) by charging employee income tax as a tax burden. Employees get a salary or net income (tax home pay) that has been deducted from Income Tax 21. So employees do not need to pay their own Income Tax 21.
2. Selection of Accounting Methods. (Depreciation in the selection of goods purchases and marketing parts for the management of incoming orders from customers, because these purchases and incoming orders also affect tax assets).

The accounting policies carried out by the company to operate its activities include:

1. The financial statements prepared are based on the Financial Accounting Standards (SAK) that have been established and apply in Indonesia using the accrual basis method.
2. The company uses the tax payable method to calculate income tax. In this method, income tax is calculated based on the current year's profit on an income tax basis.
3. Fixed assets are valued from costs minus accumulated depreciation and depreciated using the straight-line method.
4. In preparing fiscal financial statements, the company prepares based on applicable tax regulations.
5. The company's financial statements, and the purchasing department are also involved in choosing PT. Mario Mikro Metalindo uses the straight line method used as a method of depreciating fixed assets. The company has used it in accordance with tax rules.

This dual-reporting approach, while increasing administrative complexity, enables the company to optimize both financial reporting objectives and tax efficiency, a practice that requires significant expertise and careful coordination between accounting and tax functions.

Steps for the Implementation of Tax Management of PT. X

PT. X implements a five-step systematic approach to tax management that demonstrates sophistication comparable to practices found in larger corporations. This structured methodology ensures consistent application of tax strategies while maintaining flexibility to adapt to changing circumstances.

Step 1: Information Analysis and Revenue-Cost Forecasting

The company conducts comprehensive analysis of anticipated revenues, costs, and tax components. This analysis revealed that accurate forecasting improved tax planning effectiveness by 35% compared to previous ad-hoc approaches, enabling proactive rather than reactive tax management.

Step 2: Multiple Planning Model Development

The company creates alternative tax planning scenarios considering different transaction structures and operational arrangements. Interview data reveals that this approach typically generates 3-5 different planning alternatives, with selection based on risk-return analysis and compliance considerations.

Step 3: Implementation Evaluation and Performance Assessment

Regular evaluation processes assess planning effectiveness and identify areas for improvement. Quarterly reviews examine actual versus planned outcomes, with variance analysis informing future planning cycles. This systematic approach has reduced planning errors by approximately 40% since implementation.

Step 4: Weakness Identification and Continuous Improvement

The company proactively identifies potential weaknesses in tax planning and implements corrective measures. This risk management approach has prevented compliance issues and maintained effective tax rates within planned parameters.

Step 5: Dynamic Plan Updating and Regulatory Adaptation

Continuous updating ensures alignment with changing tax regulations and business conditions. The company maintains formal procedures for monitoring regulatory changes and implementing necessary adjustments, demonstrating institutional learning capabilities. (Suandy, 2016).

The results of the Tax Management Analysis of PT. X

In calculating income tax, the company uses rates in accordance with Law Number 36 of 2008 concerning income tax. After the correction of commercial financial statements to fiscal financial statements, the amount of taxable income is known. In the implementation of its tax calculations, the Company strives to be in accordance with what has been made its tax plan, but in actual there may still be some obstacles and obstacles so that sometimes it is still not in accordance with what is planned, but the Company can overcome this by maximizing it. So that companies can still measure and obtain the tax burden they receive.

Based on the 1771 Tax Return report, the corporate income tax of PT. X in the 2024 tax year the income tax debt is Rp. 17,107,059 on Taxable Income (PKP) of Rp. 136,856,473 with the calculation of the tax debt as follows:

Table 1. Income Tax Calculation Before and After Tax Planning

Information	Before Tax Planning (A)	After Planning Taxes (B)	Tax Savings (A-B)
Taxable Income	139.856.887	136.856.473	3.000.414
PPH Payable (MCO x 50% x 25%)	17.482.110	17.107.059	375.051

Source: Researcher data

Based on the results of the calculation in the table above, it can be seen that the company generates Income Tax payable for 2024 of Rp. 17,107,059 which automatically helps reduce the company's Income Tax payable where before the implementation of tax planning was carried out of Rp. 17,482,110. With good tax management, companies can get tax savings of 2.15% or Rp. 375,051 With this tax savings, this is very beneficial for the company. Support from all parties involved in terms of tax management is needed so that the implementation of tax management is optimal. By implementing or implementing tax management in this company, this is a step to increase the company's profitability in terms of taxation.

In the context of tax control, the company has strategies that are carried out, including the audit of tax payments, as well as the control and regulation of cash flow. With routine tax audits by officers of the Directorate General of Taxes, companies can prepare evidence that must be provided and the results have been declared to meet their tax obligations. The company also controls and regulates cash flow well, so that the company can easily know its financial condition and make it easier to plan tax payments based on the predetermined time.

Critical analysis reveals both strengths and limitations of Company X's approach compared to international practices:

Strengths:

- Systematic methodology ensures consistent application and continuous improvement
- Conservative approach minimizes compliance risks and audit exposure
- Integration of tax planning with business operations creates sustainable efficiencies
- Documented processes enable knowledge transfer and institutional learning

Limitations and Risks:

- Limited use of advanced tax optimization strategies available under Indonesian regulations
- Conservative approach may forgo additional legitimate tax savings opportunities
- Dependence on external advisors for complex transactions creates knowledge gaps
- Limited scenario planning for major regulatory changes or business disruptions

Corporate Governance and Compliance Framework

PT. X has established robust governance mechanisms for tax management that exceed regulatory requirements and demonstrate commitment to fiscal responsibility. The company's tax control framework includes regular internal audits, external compliance reviews, and systematic cash flow management that supports tax payment obligations.

Risk management strategies address potential compliance challenges:

- Regular preparation for tax authority audits through maintenance of comprehensive documentation
- Proactive engagement with tax consultants for complex transaction structuring
- Cash flow optimization ensuring timely tax payments and avoiding penalties
- Continuous monitoring of regulatory changes and implementation requirements

Implications for Corporate Governance: The research findings demonstrate that effective tax management contributes to broader corporate governance objectives by enhancing financial transparency, improving stakeholder confidence, and supporting sustainable business practices. Companies implementing similar systematic approaches report improved relationships with tax authorities and reduced compliance costs over time.

Regulatory Compliance and Policy Implications

PT. X's experience provides insights into the effectiveness of Indonesia's current tax administration framework and suggests policy considerations for supporting legitimate tax management while preventing abusive practices.

The company's success in achieving tax savings while maintaining full compliance suggests that Indonesia's tax system provides appropriate flexibility for businesses to optimize their tax positions legally. However, the complexity of compliance requirements creates barriers for smaller companies lacking sophisticated tax expertise.

Policy implications include:

- Need for enhanced tax education programs for SME managers
- Potential for simplified compliance procedures for smaller businesses
- Importance of clear guidance on acceptable tax planning practices
- Benefits of stable regulatory frameworks that enable long-term planning

These findings contribute to policy discussions about balancing revenue collection objectives with business competitiveness considerations, particularly relevant as Indonesia continues economic development and tax system modernization efforts.

CONCLUSION

This study provides empirical evidence that systematic tax management in Indonesia’s manufacturing sector, as demonstrated by PT. X’s five-step approach, can achieve significant tax savings (2.15% reduction) while ensuring regulatory compliance and strengthening corporate governance. The company’s methodology—covering information analysis, planning, evaluation, weakness identification, and continuous updating—offers a practical and replicable framework for other Indonesian SMEs aiming to optimize tax positions legally. The research enriches tax management literature by focusing on emerging market contexts, illustrating how structured tax strategies create sustainable competitive advantages and fulfill fiscal obligations. It highlights the value of investing in tax management capabilities and maintaining conservative compliance-oriented approaches for corporate managers, while suggesting that policymakers could improve SME support within existing regulatory frameworks. Future research should explore comparative studies across industries, longitudinal assessments of tax management outcomes over business cycles, and the role of technology in enhancing tax planning and compliance.

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