

Analysis of Taxable Income Calculation as a Basis for Determining the Amount of Income Tax Payable by PT Organo Science Laboratory

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ABSTRACT

This study discusses Taxable Income as the basis for calculating the amount of tax payable by PT. Organo Science Laboratory in 2023. This study is motivated by the differences in the recognition of income and expenses commercially and fiscally. The purpose of this study is to analyze whether PT. Organo Science Laboratory has calculated Taxable Income in accordance with tax laws and regulations and to determine the obstacles faced and efforts made to overcome these obstacles. This study uses a descriptive analysis method, data collection techniques with literature studies, interviews and field studies. The results of this study indicate that the calculation of Taxable Income as a basis for determining the amount of Income Tax payable is not fully in accordance with applicable regulations, the obstacles faced by the company are the lack of human resources with a background in the field of taxation, resulting in a lack of understanding of tax regulations.

Keywords: Fiscal Reconciliation, Taxable Income, Income Tax Payable

I. INTRODUCTION

Based on the Law of the Republic of Indonesia Number 28 of 2022 concerning the State Revenue and Expenditure Budget for the 2023 Fiscal Year in Article 1 paragraph (2) states that the state revenue budget recognized as an increase in net wealth is obtained from several sources, namely Tax Revenue, Non-Tax State Revenue (PNBP), and Grant Revenue. The Republic of Indonesia is a state of law based on Pancasila and the 1945 Constitution which upholds the rights and obligations of citizens, therefore placing the implementation of taxes as one of the manifestations of state obligations for every citizen which is a means of participation in state financing and national development. To increase state funding and national development, the government requires regular revenue to replenish the state treasury. Therefore, taxes, the largest source of state revenue, are

designated by the government as a revenue sector obtained through the active participation of the public in fulfilling their tax obligations. Tax revenues are the largest contributor to state revenue, as evidenced by Indonesian state revenue data contained in the 2023 and 2024 State Budgets.

Table 1. State Revenue Realization for 2023-2024

Source of Revenue	2023	%	2024	%
I. Domestic Revenue	2,634,148.90	100.00	2,801,862.90	100.00
1. Tax Revenue	2,118,348.00	80.42	2,309,859.80	82.44
a. Domestic Taxes	2,045,450.00	77.65	2,234,959.30	79.77
(1) Income Tax	1,040,798.40	39.51	1,139,783.70	40.68
(2) Value Added Tax and Luxury Goods Sales Tax	742,264.50	28.18	811,365.00	28.96
(3) Land and Building Tax	25,462.70	0.97	27,182.20	0.97
(5) Excise	227,210.00	8.63	246,079.40	8.78
(6) Other Taxes	9,714.40	0.37	10,549.00	0.38
b. International Trade Taxes	72,898.00	2.77	74,900.50	2.67
(1) Import Duties	53,094.00	2.02	57,372.50	2.05
(2) Export Taxes	19,804.00	0.75	17,528.00	0.63
2. Non-Tax Revenue	515,800.90	19.58	492,003.10	17.56
a. Natural Resource Revenue	223,312.10	8.48	207,669.60	7.41
b. Income from Separated State Assets	81,535.80	3.10	85,845.50	3.06
c. Other Non-Tax Revenue	131,493.60	4.99	115,136.00	4.11
d. Public Service Agency Revenue	79,459.40	3.02	83,352.00	2.97
II. Grants	3,100.00	0.12	430.60	0.02

Source : www.bps.go.id (2024)

Based on Table 1. above, it can be seen that domestic revenue realization from 2023 to 2024 has increased. The domestic revenue realization figure, sourced from tax revenues in 2023, amounted to IDR 2,118,348.50 trillion, or 80.42% of total domestic revenues, and in 2024 it amounted to IDR 2,309,859.80 trillion, or 82.44% of total domestic revenues, representing an increase of IDR 191,511.80 trillion, or 9.04%, compared to 2023.

Furthermore, regarding Income Tax, it can be seen that, in 2023 it was Rp. 1,040,798.40 or 39.51% and in 2024 it was Rp. 1,139,783.70 or 40.68%, or an increase of 98.985 trillion or 9.51% from 2023. Thus, it can be concluded that state revenue from the tax sector is the largest source of revenue with the most potential for financing and national development. The increase in tax revenue is inseparable from the government's

efforts to mobilize and raise awareness among every individual citizen or taxpayer to comply with their tax obligations in order to realize a better Indonesian economy. In practice, there are several types of taxes in Indonesia, one of which is the Central Tax. The types of taxes administered by the Central Government include Income Tax (PPh), Value Added Tax (PPN), Luxury Goods Sales Tax (PPnBM), and Land and Building Tax (PBB-P3). One of the most important taxes is Income Tax, which is the primary source of revenue.

The tax collection system is a mechanism or method used by the government to collect taxes from citizens or legal entities who have an obligation to pay taxes, in accordance with applicable laws and regulations. Self-Assessment System: This system places the responsibility on taxpayers to calculate, report, and remit their own taxes to the state treasury. Taxpayers are required to register and submit Tax Payable Notification Letters (SPPT) periodically. This system is generally applied to taxes that are relatively easy to calculate, such as Income Tax (PPh). The Official Assessment System, in this system, places the authority to determine the amount of tax collected from taxpayers in the hands of the government. In other words, the government calculates and collects the tax owed by taxpayers. This system is generally applied to complex taxes that are difficult for taxpayers to calculate independently, such as Land and Building Tax (PBB) and Value Added Tax (VAT). Withholding System: In this system, a third party, such as an employer, bank, or seller of goods, is required to deduct and collect tax from the taxpayer before paying it to them. This withheld tax is then remitted to the state treasury by the third party. This system is generally applied to income tax on employment income, interest, and dividends.

According to Law No. 7, 2021, for domestic taxpayers and permanent establishments, VAT is calculated by subtracting related costs from gross income. Gross income is subtracted from the costs of obtaining, collecting, and maintaining income as described in Article 6 paragraph 1. The difference between these two figures yields taxable profit, which is subject to corporate income tax. However, it is important to remember that in calculating corporate income tax, there are differences in the tax calculations under PSAK (Financial Accounting Standards) and fiscal (taxation) versions. This difference arises because the objectives and principles underlying PSAK and fiscal

are different. PSAK focuses on presenting fair and accurate financial information, while fiscal focuses on calculating tax payable. This results in different recognition of revenue and expenses between PSAK and fiscal, ultimately resulting in different accounting and fiscal profits.

In collecting and analyzing the data obtained from this study, it can be concluded that the research methodology used by the author in compiling this thesis is a qualitative method. Qualitative research is descriptive and tends to use analysis, thus emphasizing the process and meaning

II. METHOD

Research using descriptive analysis method, namely a research method with an approach to describe or explain the object to be studied by first collecting data, digging up information, and obtaining additional information as needed. Based on the author's research results, the Commercial Financial Reports for the 2018 and 2019 Tax Years presented by PT. Organo Science Laboratory,. the Company's Financial Reports have been audited by a Public Accounting Firm with an unqualified opinion, meaning that the financial statements have been presented fairly, in accordance with Financial Accounting Standards (SAK). And for the fiscal financial reports prepared by PT. Organo Science Laboratory in the 2022 and 2023 tax years, they have not fully complied with the provisions of tax laws and regulations. So there are differences in fiscal corrections made by the company.

III. RESULTS AND DISCUSSION

The author discusses the research findings on the object of study, namely Taxable Income, as the basis for determining the amount of Income Tax payable. To determine whether taxpayers have calculated Taxable Income correctly, the author examines the calculation of fiscal profit and loss reports prepared by companies. Comparison of PT. Organo Science Laboratory's Commercial Profit and Loss Report for 2022 and 2023 and Fiscal Profit and Loss Report for 2023. Commercial Profit and Loss Report of PT. Organo Science Laboratory.

**Table 2. Commercial Income Statement of PT. Organo Science Laboratory As of
December 31, 2022 – 2023
(Presented in Indonesian Rupiah)**

DESCRIPTION	2023	2022	DIFFERENCE S
Operating Revenue:			
Laboratory Analysis Revenue	15,797,463,773	13,052,950,430	2,744,513,343
Other Laboratory Revenue	389,600	-	389,600
Sales Discounts	14,255,533	31,264,357	17,008,824
Total Operating Revenue	15,783,597,840	13,021,686,073	2,761,911,767
Cost of Goods Sold:			-
Laboratory Consumption – Gas	286,703,500	265,981,000	20,722,500
Subcontract Costs	561,129,019	136,488,749	424,640,270
Laboratory Consumption – Chemicals	488,205,550	382,642,555	105,562,995
Laboratory Consumption – Others	325,293,321	497,731,971	(172,438,650)
Laboratory Operational Cost – Column	77,250,000	144,721,550	(67,471,550)
Laboratory Consumption – Bottles	100,854,100	299,103,400	(198,249,300)
Sampling Costs	523,444,069	145,401,286	378,042,783
Laboratory Operational Cost – Others	271,096,848	163,591,643	107,505,205
Maintenance & Repair – Laboratory Equipment	131,435,645	75,515,000	55,920,645
Laboratory Salaries	3,401,985,689	2,788,078,060	613,907,629

Standard & CRM Purchase Costs	57,125,450	89,473,000	(32,347,550)
Depreciation – Laboratory Equipment	670,448,963	578,861,083	91,587,880
Depreciation – Sampling Equipment	222,608,732	158,951,728	63,657,004
Laboratory Consumption – Glassware	27,122,000	2,480,000	24,642,000
Laboratory Operational Cost – Regulator	16,800,000	-	16,800,000
Sampling Operational Cost	117,374,423	135,968,962	(18,594,539)
Equipment Rental Cost	30,706,500	-	30,706,500
Maintenance & Repair – Sampling Equipment	15,793,000	2,600,000	13,193,000
Laboratory Supplies Expense	536,992,225	7,623,600	529,368,625
Total Cost of Goods Sold	7,862,369,034	5,875,213,587	1,987,155,447
Gross Profit	7,921,228,806	7,146,472,486	774,756,320
Operational Fee			-
Final Tax Expense	400,000	-	400,000
Furniture Repair and Maintenance Expense	57,000	3,540,000	(3,483,000)
Outing Expense	-	-	-
Vehicle Expense	150,385,516	109,913,847	40,471,669
Office Operational Expense - Stationery (ATK)	50,804,550	25,022,025	25,782,525
Vehicle Repair and Maintenance Expense	73,683,753	87,603,122	(13,919,369)
Marketing Expense	77,757,518	149,889,549	(72,132,031)

HSE Program Expense	153,672,142	138,036,624	15,635,518
Consumption Expense - Pantry Supplies	16,971,597	16,656,814	314,783
Uniform Expense	1,900,000	40,319,500	(38,419,500)
Computer Repair and Maintenance Expense	3,720,000	2,975,000	745,000
Office Operational Expense - Local Transport	7,468,017	8,750,647	(1,282,630)
Lunch Consumption Expense	55,171,501	79,030,019	(23,858,518)
Corporate Social Responsibility (CSR) Expense	809,665,825	258,891,210	550,774,615
Office Operational Expense – Delivery	231,691,755	102,444,132	129,247,623
Consulting Expense	10,000,000	108,556,498	(98,556,498)
Employee Health Expense	160,081,555	143,043,417	17,038,138
Social Security (Jamsostek) Expense	174,201,132	154,545,642	19,655,490
Employee Insurance Expense	151,636,553	147,165,678	4,470,875
Tax Penalty	36,015,288	-	36,015,288
Laboratory Consumption - Aquadest	450,000	114,000	336,000
Entertainment - Marketing Fee	2,528,170	2,308,413	219,757
Water Expense	33,786,280	25,200,620	8,585,660
Communication Expense	84,747,191	81,166,210	3,580,981
Electricity Expense	222,288,094	167,269,191	55,018,903

Computer Expense	27,987,600	19,481,962	8,505,638
Salary Expense	2,147,683,478	1,943,293,495	204,389,983
Internship Expense	8,800,000	6,320,000	2,480,000
Building Repair and Maintenance Expense	54,736,834	54,276,625	460,209
Tax Expense	5,544,107	6,058,907	(514,800)
Furniture Depreciation Expense	45,670,612	40,424,186	5,246,426
Office Equipment Depreciation Expense	32,739,271	33,700,161	(960,890)
Vehicle Depreciation Expense	191,914,583	180,557,938	11,356,646
Computer Depreciation Expense	19,177,079	22,966,754	(3,789,675)
Building Depreciation Expense	80,137,753	80,137,752	1
Sampling Equipment Depreciation Expense	-	-	-
Income Tax Article 21 Expense	270,927,985	255,308,609	15,619,376
Calibration Expense	69,177,900	118,656,100	(49,478,200)
Office Equipment Repair and Maintenance Expense	8,529,000	9,285,000	(756,000)
Licensing Expense	46,163,100	21,304,100	24,859,000
Travel Ticket Expense	68,766,700	51,298,984	17,467,716
Partition and Supplies Expense	16,400,800	5,999,000	10,401,800
Hotel Expense	86,410,652	34,632,822	51,777,830

Employee Education & Training Expense	144,304,474	141,487,854	2,816,620
Office Operational Expense – Others	21,815,758	4,742,058	17,073,700
Accreditation & Proficiency Expense	97,952,500	-	97,952,500
Laboratory Salary Expense	-	36,940	(36,940)
Total Operating Expenses	5,953,923,623	4,882,411,405	1,071,512,219
Net Operating Profit	1,967,305,183	2,264,061,081	(296,755,899)
Other Income (Expenses):			-
Interest Income	117,722,012	54,346,689	63,375,323
Other Income	8,650,423	8,963,565	(313,142)
Foreign Exchange Gain/Loss	105,374	9,279,124	(9,173,750)
Other Income	126,477,809	72,589,378	53,888,431
Bank Administration Expense	109,247,015	23,878,463	85,368,552
Stamp Duty Expense	9,020,000	11,082,235	(2,062,235)
Other Expenses	46,315,442	49,209,529	(2,894,087)
Impairment Loss on Accounts Receivable	-	-	-
Other Expenses	164,582,457	84,170,227	80,412,230
Total Other Income (Expenses)	-38,104,648	-11,580,849	(26,523,799)
Net Profit (Loss) Before Tax	1,929,200,535	2,252,480,232	(323,279,698)
Income Tax	589,722,618	568,437,416	21,285,202
Net Profit (Loss) After Tax	1,339,477,916	1,684,042,816	(344,564,900)

Gross Revenue = IDR 15,783,597,840

Taxable Income (PKP) = IDR 3,161,245,563

Taxable Income Eligible for Tax Incentives

$$= \frac{Rp, 4,800,000,000}{Rp, 15,783,597,840} \times Rp, 3,161,245,563,00 = IDR 961,376,415$$

Taxable Income Not Eligible for Tax Incentives

$$= Rp, 3,161,245,563 - Rp, 961,376,415 = IDR 2,199,869,148$$

Calculation of Income Tax Payable:

Based on Taxable Income Eligible for Tax Incentives:

$$= 22\% \times 50\% \times Rp, 961,376,415 = IDR 105,751,406$$

Based on Taxable Income Not Eligible for Tax Incentives:

$$= 22\% \times Rp, 2,199,869,148 = IDR 483,971,231$$

Total Income Tax Payable:

$$= Rp, 105,751,406 + Rp, 483,971,231 = IDR 589,722,619$$

Tax Credits:

$$1) \text{ Article 23 Withholding Tax} = IDR 268,499,180$$

$$2) \text{ Article 25 Withholding Tax} = IDR 282,608,724$$

$$\text{Total Tax Credits} = IDR 551,107,904$$

$$\text{Overpaid Income Tax (Article 28A)} = IDR 38,614,714$$

The 2023 income statement includes an account for Income from Laboratory Analysis amounting to Rp 15,797,463,773, Research interviews revealed that this income stems from laboratory analysis services provided to agencies or companies involved in physical, chemical, biological, environmental, health, food and beverage, and pharmaceutical testing, Other Laboratory Analysis Income, Other Laboratory Analysis Income 2023 income statement includes an account for Other Laboratory Analysis Income of Rp 389,600, Research interviews revealed that this income stems from activities other than its core business, Laboratory Analysis, such as laboratory equipment

rentals and training on the use of lab equipment to third parties, Sales Discounts The company's 2023 income statement includes a sales discount account amounting to Rp 14,255,533, Research interviews revealed that this discount represents a reduction in business revenue arising from the counterparty (service user) meeting contractual criteria in their transaction, thus receiving a sales discount, This is intended to maintain good relationships with customers and enhance business continuity, The sales discount is also supported by transaction evidence such as invoices and Output Tax Invoices,

Table 3. Fiscal Reconciliation of the Commercial Income Statement (Adjusted)
As of December 31, 2023
(Presented in Indonesian Rupiah)

DESCRIPTION	COMMERCIAL	FISCAL CORRECTION		FISCAL
		POSITIVE	NEGATIVE	
Operating Revenue:				
Laboratory Analysis Revenue	15,797,463,773			15,797,463,773
Other Laboratory Revenue	389,600			389,600
Sales Discounts	14,255,533			14,255,533
Total Operating Revenue	15,783,597,840	-	-	15,783,597,840
Cost of Goods Sold:				
Laboratory Consumption – Gas	286,703,500			286,703,500
Subcontract Costs	561,129,019			561,129,019
Laboratory Consumption – Chemicals	488,205,550			488,205,550
Laboratory Consumption – Others	325,293,321			325,293,321
Laboratory Operational Cost – Column	77,250,000			77,250,000
Laboratory Consumption – Bottles	100,854,100			100,854,100
Sampling Costs	523,444,069			523,444,069
Laboratory Operational Cost – Others	271,096,848			271,096,848

Maintenance & Repair – Laboratory Equipment	131,435,645			131,435,645
Laboratory Salaries	3,401,985,689			3,401,985,689
Standard & CRM Purchase Costs	57,125,450			57,125,450
Depreciation – Laboratory Equipment	670,448,963			670,448,963
Depreciation – Sampling Equipment	222,608,732			222,608,732
Laboratory Consumption – Glassware	27,122,000			27,122,000
Laboratory Operational Cost – Regulator	16,800,000			16,800,000
Sampling Operational Cost	117,374,423			117,374,423
Equipment Rental Cost	30,706,500			30,706,500
Maintenance & Repair – Sampling Equipment	15,793,000			15,793,000
Laboratory Supplies Expense	536,992,225			536,992,225
Total Cost of Goods Sold	7,862,369,034	-	-	7,862,369,034
Gross Profit	7,921,228,806	-	-	7,921,228,806
Operational Fee				
Final Tax Expense	400,000	400,000		-
Furniture Repair and Maintenance Expense	57,000			57,000
Outing Expense	-			-
Vehicle Expense	150,385,516			150,385,516
Office Operational Expense - Stationery (ATK)	50,804,550			50,804,550
Vehicle Repair and Maintenance Expense	73,683,753			73,683,753
Marketing Expense	77,757,518	77,757,518		-
HSE Program Expense	153,672,142			153,672,142

Consumption Expense - Pantry Supplies	16,971,597			16,971,597
Uniform Expense	1,900,000			1,900,000
Computer Repair and Maintenance Expense	3,720,000			3,720,000
Office Operational Expense - Local Transport	7,468,017			7,468,017
Lunch Consumption Expense	55,171,501			55,171,501
Corporate Social Responsibility (CSR) Expense	809,665,825	809,665,825		-
Office Operational Expense – Delivery	231,691,755			231,691,755
Consulting Expense	10,000,000			10,000,000
Employee Health Expense	160,081,555			160,081,555
Social Security (Jamsostek) Expense	174,201,132			174,201,132
Employee Insurance Expense	151,636,553			151,636,553
Tax Penalty	36,015,288	36,015,288		-
Laboratory Consumption - Aquadest	450,000			450,000
Entertainment - Marketing Fee	2,528,170	2,528,170		-
Water Expense	33,786,280			33,786,280
Communication Expense	84,747,191			84,747,191
Electricity Expense	222,288,094			222,288,094
Computer Expense	27,987,600			27,987,600
Salary Expense	2,147,683,478			2,147,683,478
Internship Expense	8,800,000	8,800,000		-
Building Repair and Maintenance Expense	54,736,834			54,736,834
Tax Expense	5,544,107	1,297,563		4,246,544
Furniture Depreciation Expense	45,670,612			45,670,612

Office Equipment Depreciation Expense	32,739,271			32,739,271
Vehicle Depreciation Expense	191,914,583			191,914,583
Computer Depreciation Expense	19,177,079			19,177,079
Building Depreciation Expense	80,137,753			80,137,753
Sampling Equipment Depreciation Expense	-			-
Income Tax Article 21 Expense	270,927,985	270,927,985		-
Calibration Expense	69,177,900			69,177,900
Office Equipment Repair and Maintenance Expense	8,529,000			8,529,000
Licensing Expense	46,163,100			46,163,100
Travel Ticket Expense	68,766,700			68,766,700
Partition and Supplies Expense	16,400,800			16,400,800
Hotel Expense	86,410,652			86,410,652
Employee Education & Training Expense	144,304,474	72,152,237		72,152,237
Office Operational Expense – Others	21,815,758			21,815,758
Accreditation & Proficiency Expense	97,952,500			97,952,500
Laboratory Salary Expense	-			-
Total Operating Expenses	5,953,923,623	1,279,544,586	-	4,674,379,037
Net Operating Profit	1,967,305,183		-	3,246,849,769
Other Income (Expenses):				
Interest Income	117,722,012		117,722,012	-
Other Income	8,650,423			8,650,423

Foreign Exchange Gain/Loss	105,374			105,374
Other Income	126,477,809	-	117,722,012	8,755,797
Bank Administration Expense	109,247,015	109,247,015		-
Stamp Duty Expense	9,020,000			9,020,000
Other Expenses	46,315,442	44,919,697		1,395,745
Impairment Loss on Accounts Receivable	-			-
Other Expenses	164,582,457	154,166,712		10,415,745
Total Other Income (Expenses)	-38,104,648			1,659,948
Net Profit (Loss) Before Tax	1,929,200,535			3,245,189,821
Income Tax	589,722,618			
Net Profit (Loss) After Tax	1,339,477,916			3,245,189,821

a, Taxable Income and Income Tax Payable According to the Taxpayer

Commercial Net Profit = IDR 1,929,200,535

Positive Fiscal Adjustments = IDR 1,349,767,040

Negative Fiscal Adjustments = IDR 117,722,012

Fiscal Net Profit = IDR 3,161,245,563

Loss Carryforward from Previous Years = IDR

Taxable Income (PKP) = IDR 3,161,245,563

The following is the company's calculation of income tax payable using the facility under Article 31E of the Income Tax Law:

Taxable Income Eligible for Tax Incentives:

$$= \frac{Rp,4,800,000,000}{Rp,15,783,597,840} \times Rp, 3,161,245,563 = Rp, 961,375,415$$

Taxable Income Not Eligible for Tax Incentives:

$$= IDR 3,161,245,563 - IDR 961,375,415 = IDR 2,199,869,148$$

Income Tax Payable

Based on Taxable Income Eligible for Tax Incentives:

$$= 22\% \times 50\% \times \text{IDR } 961,375,415 = \text{IDR } 105,751,406$$

Based on Taxable Income Not Eligible for Tax Incentives:

$$= 22\% \times \text{IDR } 2,199,869,14 = \text{IDR } 483,971,213$$

$$\text{Total Income Tax Payable} = \text{IDR } 589,722,618$$

Tax Credits

$$1) \text{ Article 23 Withholding Tax} = \text{IDR } 268,499,180$$

$$2) \text{ Article 25 Installment Tax} = \text{IDR } 282,608,724$$

$$\text{Total Tax Credits} = \text{IDR } 551,107,904$$

$$\text{Underpaid Income Tax (Article 29)} = \text{IDR } 38,614,714$$

b, Taxable Income and Income Tax Payable Based on Prevailing Tax Regulations

$$\text{Commercial Net Profit} = \text{IDR } 1,929,200,535$$

$$\text{Positive Fiscal Adjustments} = \text{IDR } 1,433,711,298$$

$$\text{Negative Fiscal Adjustments} = \text{IDR } 117,722,012$$

$$\text{Fiscal Net Profit} = \text{IDR } 3,245,189,821$$

$$\text{Loss Carryforward from Previous Years} = \text{IDR}$$

$$\text{Taxable Income (PKP)} = \text{IDR } 3,245,189,821$$

The following is the author's calculation of income tax payable using the facility under Article 31E of the Income Tax Law:

Gross Turnover:

1) Operating Revenue

$$a) \text{ Laboratory Analysis Revenue} = \text{IDR } 15,797,463,773$$

$$b) \text{ Other Laboratory Revenue} = \text{IDR } 389,600$$

2) Non-Operating Revenue

$$a) \text{ Interest Income} = \text{IDR } 117,722,012$$

$$b) \text{ Other Income} = \text{IDR } 8,650,423$$

$$c) \text{ Foreign Exchange Gain} = \text{IDR } 105,374$$

$$\text{Total Gross Turnover} = \text{IDR } 15,924,331,182$$

In determining the gross turnover, the author refers to the taxation provisions based on the Circular Letter of the Director General of Taxes Number SE-02/PJ/2015, The circular explains that gross turnover as referred to in Article 31E of the Income Tax

Law includes all income received and/or earned from business and non-business activities, after deducting sales returns, allowances, and cash discounts in the relevant Tax Year, but before deducting expenses related to income (3M principle), whether sourced from within or outside Indonesia,

Taxable Income Eligible for Tax Incentives:

$$= \frac{\text{Rp}, 4,800,000,000}{\text{Rp}, 15,924,331,182} \times \text{Rp}, 3,245,189,821 = \text{Rp}, 978,183,069$$

Taxable Income Not Eligible for Tax Incentives:

$$= \text{IDR } 3,245,189,821 - \text{IDR } 978,183,069 = \text{IDR } 2,267,006,752$$

Income Tax Payable:

Based on Taxable Income Eligible for Tax Incentives:

$$= 22\% \times 50\% \times \text{IDR } 978,183,069 = \text{IDR } 107,600,138$$

Based on Taxable Income Not Eligible for Tax Incentives:

$$= 22\% \times \text{IDR } 2,267,006,752 = \text{IDR } 498,741,485$$

$$\text{Total Income Tax Payable} = \text{IDR } 606,341,623$$

Tax Credits

$$1) \text{ Article 23 Withholding Tax} = (\text{IDR } 268,499,180)$$

$$2) \text{ Article 25 Installment Tax} = (\text{IDR } 282,608,724)$$

$$\text{Total Tax Credits} = (\text{IDR } 551,107,904)$$

$$\text{Underpaid Income Tax (Article 29)} = \text{IDR } 55,233,719$$

IV, CONCLUSION

Based on the results of the research and discussion conducted by the author on the data obtained during the research at PT, Organo Science Laboratory, the following conclusions can be drawn from the analysis results:

1. An analysis of the Company's calculation of Taxable Income revealed that there were still errors in making fiscal corrections to its commercial financial statements, These errors occurred because the company did not fully comply with current tax laws and regulations when making fiscal corrections, Furthermore, in using Article 31E of the Income Tax Law to calculate the amount of Income Tax payable, the company did not yet comply with applicable tax regulations when determining its gross income, resulting in an incorrect reported amount of income tax payable,

2. The company does not fully understand that the provisions of tax laws and regulations are often changing, which causes errors in the preparation of fiscal financial reports to determine the amount of the company's VAT, Because fiscal provisions differ from accounting provisions, in preparing fiscal profit/loss, taxpayers sometimes apply accounting provisions that are not necessarily in accordance with the provisions of tax laws and regulations, This is because the company experiences a shortage of staff in the tax department and a lack of competent staff in that department, As a result, there are still errors in the company in fulfilling its tax obligations, both in reconciliation to obtain the amount of taxable income and the calculation of income tax payable
3. The company's efforts to overcome obstacles or barriers in calculating taxable income as a basis for determining income tax payable, namely the company still uses internal parties, namely its own employees, in fulfilling its tax obligations, including calculating its PKP,

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