

**How to Cite:**

Harmana, I. M. D. (2025). Comparative analysis of corporate income tax calculation payable using Law Number 36 of 2008 with Government Regulation No. 23 of 2018 at Uni Indonesia Public Company. *Tennessee Research International of Social Sciences*, 7(1), 1–10. Retrieved from <https://triss.org/index.php/journal/article/view/85>

# Comparative analysis of corporate income tax calculation payable using Law Number 36 of 2008 with Government Regulation No. 23 of 2018 at Uni Indonesia Public Company

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**Abstract**--Taxpayers often make mistakes in determining the tax burden payable which causes inefficiency and losses for taxpayers and the government. The purpose of this study is to determine the appropriate and profitable tax provisions for business entities in determining Income Tax Payable. The data obtained are sourced from the Profit and Loss Report of PT Uni Indonesia in 2022 and Gross Turnover in 2022. The analysis method used is a comparative descriptive analysis between the calculation of corporate income tax using Law No. 36 of 2008 and Government Regulation no. 23 of 2018. The results of this analysis study concluded that PT Uni Indonesia is more profitable by using Law No. 36 of 2008, because the tax burden owed is not there because after the fiscal correction PT Uni Indonesia experienced a fiscal loss and the loss can be compensated for the following year in a row for 5 years.

**Keywords**--Corporate Income Tax Payable, Law No. 36 of 2008, PP 23 of 2018.

## Introduction

One of the three tax collection systems in Indonesia is the Self-Assessment System, where this system gives taxpayers the responsibility to determine the amount of tax to be paid. In the Self-Assessment System, taxpayers must calculate their taxes independently, including determining the type and amount of tax to be paid in accordance with applicable tax regulations. Taxpayers must also submit periodic tax reports to the tax authorities and pay the taxes owed (Lamberty & Widjaja, 2022). With this Self-Assessment System, each corporate taxpayer can choose the rate to be used (Pramayasti Mulyadi et al., 2021).



According to Satria (2021) the Government as the regulator and implementer of taxation in Indonesia has issued various types of taxes, including Income Tax (PPH) and Value Added Tax (PPN). According to Article 1 of Law No. 36 of 2008 concerning Income Tax, PPh is a tax imposed on the income of the tax subject in a tax year. PPh subjects can be individuals or business entities. Income Tax is a type of direct tax, the tax burden of which is borne directly by the taxpayer concerned. While VAT is included in the category of indirect taxes, which can be delegated to other parties. As a country with the largest income from the tax sector, Income Tax and VAT are the main sources of state income in financing state expenditures and government programs related to public welfare.

Based on Law (UU) no. 7 of 1983, which has been last amended to Law No. 36 of 2008, there are several provisions regarding PPh rates. These provisions include the normal rate regulated in Article 17 paragraph (1) letter b or Article 17 paragraph (2a), the special rate regulated in Article 17 paragraph (2b) and Article 31E, and the final PPh rate for taxpayers with certain business turnover. However, Article 17 of the PPh Law has been last amended in Law No. 7 of 2021 concerning Harmonization of Tax Regulations, so that the rate has decreased from 25% to 22%. In connection with the issuance of a replacement for Government Regulation (PP) No. 46 of 2013, namely PP No. 23 of 2018 concerning PPh on Income from Business Received or Obtained by Taxpayers with Certain Gross Turnover, corporate bodies now have two options in calculating the corporate tax burden owed. Companies can choose to use the tax rate based on PP No. 23 of 2018, which is 0.5% of gross turnover or use the normal rate based on Law No. 36 of 2008 Article 17 as last amended in Law No. 7 of 2021 Article 17 which is calculated based on the company's profit, which is 22% of the profit obtained. Changes in these tax regulations can have an impact on the calculation of taxes that must be paid by the company, so it is important for companies to understand these provisions to make the right decisions and in accordance with the conditions of their company (Pramayasti Mulyadi et al., 2021). Due to this difference in rates, a comparative analysis of the calculation of corporate income tax payable still needs to be carried out to determine the appropriate and beneficial tax provisions for a business entity in determining the PPh payable.

## **Methods**

This study will describe the facts about the calculation of corporate income tax payable at PT Uni Indonesia which will later be carried out using a comparative method by making two comparisons between different regulations, namely Law No. 36 of 2018 with Government Regulation No. 23 of 2018 and collecting supporting data to get a picture in the form of clear facts about the Profit and Loss Report of PT Uni Indonesia in 2022.

Data analysis uses a comparative descriptive method. This analysis aims to collect data that can provide an overview of a research object which is realized by making a comparative analysis and conclusions based on a comparison between the data obtained with the relevant theoretical basis (Santoso, 2021). The following are the stages that will be carried out by the author:

1. Collecting the data needed for the study.
2. Calculating corporate income tax payable based on PP 23 of 2018.

3. Calculating corporate income tax payable based on Law No. 36 of 2008.
4. Comparing the results of corporate income tax payable that have been obtained from calculations using Law No. 36 of 2008.

## Results and Discussion

### *Company Data*

In this study, the data used are the Profit and Loss Report data of PT Uni Indonesia and the Gross Circulation List for 2022:

Table 1. PT Uni Indonesia Profit and Loss Report for 2022

Income statement	
Period 1 January to 31 December 2022	
INFORMATION	(Rp)
Sale	122,447,600
Total Sales	122,447,600
Cost of goods sold	-
<b>GROSS PROFIT</b>	<b>122,447,600</b>
<b>OPERATING COSTS</b>	
Administration & General Fees	64,618,000
Salary Cost Commission Cost	6,652,000
Consultant Service Fee	15,000,000
Office Supplies Costs	150,000
Office Stationery & Printing Subscription Fees	2,129,509
Promotion Cost Consumption Cost Bicycle Rental Cost	1,000,000
Fixed Asset Depreciation Cost Travel Expenses	2,941,500
Maintenance and Repair Costs Business Licensing Costs	1,177,900
Transportation costs	3,000,000
	8,849,433
	5,965,000
	788,500
	7,500,000
	10,075,000
<b>Total Operating Costs</b>	<b>129,846,842</b>
<b>NET OPERATIONAL PROFIT</b>	<b>(7,399,242)</b>
<b>OTHER INCOME AND EXPENSES</b>	
Giro Service Income Other Income Bank Administration Fee	23,796
Giro Service Tax Fee	- (1,107,160)
Other Bank Fees	(4,444)
<b>Total Income and Other Expenses</b>	<b>(1,087,808)</b>
<b>NET PROFIT BEFORE TAX</b>	<b>(8,487,050)</b>
Corporate Income Tax	612,240
<b>NET PROFIT AFTER TAX</b>	<b>(9,099,290)</b>

Secondary Data, 2024

Table 2. List of Gross Circulation of PT Uni Indonesia in 2022

PT Uni Indonesia Gross Turnover List 2022		
No	Month	Gross Circulation
1	January	-
2	February	5,610,000
3	March	4,400,000
4	April	3,500,000
5	May	5,500,000
6	June	9,875,000
7	July	10,447,100
8	August	14,942,300
9	September	1,230,000
10	October	10,497,100
11	November	36,765,200
12	December	19,680,000
Amount		122,447,600

Secondary Data, 2024

#### *Calculation Analysis Using PP 23 of 2018*

Calculation of Corporate Income Tax using PP 23 of 2018 is based on gross income, which is 0.5% of the company's gross income. Here is the calculation each month:

$$\text{Formula: Tax Payable} = \text{Gross Income} \times 0.5\%$$

Table 3. Results of Calculation of PP 23 of 2018

No	Month	Gross Circulation	PPh (0.5%)
1	January	-	-
2	February	5,610,000	28,050
3	March	4,400,000	22,000
4	April	3,500,000	17,500
5	May	5,500,000	27,500
6	June	9,875,000	49,375
7	July	10,447,100	52,236
8	August	14,942,300	74,712
9	September	1,230,900	6.155
10	October	10,497,100	52,486
11	November	36,765,200	183,826
12	December	19,680,000	98,400
Amount		122,447,600	612,240

The results of the calculation analysis obtained from the use of the provisions of PP 23 of 2018 are that PT Uni Indonesia owes income tax of Rp. 612,240 in 2022. In this case, PT Uni Indonesia continues to pay income tax even though the company is experiencing a loss because the tax owed is calculated based on the company's gross turnover. This is a weakness of PP 23 of 2018, because the loss

cannot be compensated for the following year and the company continues to pay the tax owed in a state of loss.

*Calculation Analysis Using Law No. 36 of 2008*

Table 4. Fiscal Reconciliation Table

PT Uni Indonesia Fiscal Correction Table Period 1 January to 31 December 2022				
INFORMATION	Commercial (Rp)	Correction (+) (Rp)	Correct (-) (Rp)	Fiscal (Rp)
Sale	122,447,600			122,447,600
Total Sales	122,447,600			122,447,600
Cost of goods sold	-			-
GROSS PROFIT	122,447,600			122,447,600
OPERATING COSTS				
Administration & General Fees				
Salary Cost	64,618,000			64,618,000
Commission Fee	6,652,000			6,652,000
Consultant Service Fee	15,000,000			15,000,000
Office Supplies Costs	150,000			150,000
Office Stationery & Supplies Costs	2,129,509			2,129,509
Subscription Fees	1,000,000			1,000,000
Promotion Fees	2,941,500			2,941,500
Consumption Cost	1,177,900	1,177,900		-
Bike Rental Fees	3,000,000			3,000,000
Asset Depreciation Cost T. Travel Cost Maintenance Cost and R.	8,849,433			8,849,433
Business Licensing Cost	5,965,000	5,965,000		- 788,500
Transportation costs	788,500			7,500,000
	7,500,000			10,075,000
	10,075,000			
Total Operating Costs	129,846,842	7,142,900	-	122,703,942
NET OPERATIONAL PROFIT	(7,399,242)			(256,342)
OTHER INCOME AND EXPENSES				
Giro Service Income Other Income				
Bank Administration Fee Giro	23,796			-
Service Tax Fee	-			-
Other Bank Fees	(1,107,160)		23,796	(1,107,160)
	(4,444)	(4,444)		-
Total Income and Other Expenses	(1,087,808)	4,444	23,796	(1,107,160)
NET PROFIT BEFORE TAX	(8,487,050)	7,147,344	23,796	(1,363,502)

Secondary Data, 2024

In the Profit and Loss Report Analysis of PT Uni Indonesia, there is a fiscal reconciliation, namely for Consumption Costs, Travel Costs, Giro Service Income, and Giro Service Tax Costs.

Table 5. Fiscally Reconciled Cost and Revenue Components

No	Cost or Income	Positive Fiscal Correction (Rp)	Negative Fiscal Correction (Rp)	Legal basis
1	Consumption Cost	1,177,900		Law No. 36 of 2008 Article 9
2	Travel expense Service	5,965,000		Law No. 36 of 2008 Article 9
3	Services revenue Giro		23,796	Law No. 36 of 2008 Article 9
4	Giro Service Tax Fee	4.444		Law No. 36 of 2008 Article 9

Secondary Data, 2024

Consumption Costs of Rp 1,117,900 (Positive Fiscal Reconciliation) According to Article 9 paragraph (1) letter e, these costs may not be a gross deduction because they are not included in the provision of food and beverages for all employees. These costs are incurred for the director's personal consumption while on a business trip, not for the consumption costs of all employees on the same day and time.

*Travel Expenses of Rp 5,965,000 (Positive Fiscal Reconciliation)*

Travel expenses were corrected positively because there was no clear evidence and nominative list as support so that these costs were classified as benefits provided by the company. As this has also been regulated in the Income Tax Law, article 9 paragraph (1) letter e, namely replacement or compensation in connection with work or services provided in kind and benefits cannot be a reduction in gross income.

Giro Service Income of Rp 23,796 (Negative Fiscal Reconciliation) Giro service income was corrected negatively because it is classified as income that has been subject to final income tax. All income and costs subject to final income tax are subject to fiscal correction as regulated in Article 9 of the Income Tax Law.

Giro Service Tax Cost of IDR 4,444 (Positive Fiscal Reconciliation) Giro service tax costs are corrected positively because they are tax costs that originate from income subject to Final Income Tax, as regulated in Article 9 paragraph (1) letter h, namely to determine taxable income for taxpayers, they cannot be reduced by costs for final Income Tax.

The results of the calculation analysis if the company uses Income Tax Law No. 36 of 2008 show that the company still experiences losses after fiscal corrections are made, namely (Rp. 1,363,502). Because the company experiences losses, the company does not need to pay taxes in 2022. And, the fiscal loss of (Rp.

1,363,502) can be compensated in the following tax years consecutively for up to 5 years as regulated in Article 6 paragraph (2) of the Income Tax Law.

This is an advantage of using tax rates based on Law No. 36 of 2008 because if a company experiences a loss, it does not need to pay tax and the fiscal loss can be compensated in the following tax year for up to 5 years.

#### *Comparative Analysis of Taxes Payable*

After analysing the calculation of Corporate Income Tax Payable using tax rates sourced from two different regulations, namely PP 23 of 2018 and Law No. 36 of 2008, the comparison of taxes payable can be seen, namely:

Table 6. Comparison Table of Taxes Due

	Constitution No. 36 of 2008	Regulation Government Regulation No. 23 of 2018	Difference in Corporate Income Tax Payable
Corporate Income Tax Payable	Rp 0	Rp. 612,240	Rp. 612,240

Secondary Data, 2024

The results of the calculation analysis show that the tax burden borne by the company is smaller if using Law No. 36 of 2008 because the company experienced a loss in 2022 so that there is no corporate income tax owed, whereas if the company uses PP 23 of 2018, even though it is in a loss situation, it will still pay tax, which is IDR 612,240.

#### *Tax Provisions Analysis*

Table 7. Table of Advantages and Disadvantages of the Two Provisions

Provision	Advantages	Disadvantages
Law No. 36 of 2008	<ol style="list-style-type: none"> <li>1) If a fiscal loss occurs, there is no corporate income tax owed.</li> <li>2) Fiscal losses can compensate up to 5 consecutive years.</li> <li>3) Get reduction incentive rate of 50% if the gross circulation is below 4.8 billion or 4.8 billion to 50 billion according to article 31E becomes 11%.</li> </ol>	The large rate is 22% of the company's profits
Government Regulation No. 23 of 2018	<ol style="list-style-type: none"> <li>1) The rate is small, namely 0.5%, but it is calculated based on gross circulation.</li> <li>2) The calculation is easier to</li> </ol>	<ol style="list-style-type: none"> <li>1) If the company experiences a loss, it still pays corporate income tax because it is calculated based on gross</li> </ol>

	<p>apply because the tax owed is obtained from the product of gross circulation and the rate.</p>	<p>turnover.</p> <p>2) There is a time limit given by the government to taxpayers:</p> <ul style="list-style-type: none"> <li>a) 7 years tax for individuals</li> <li>b) 4 tax years for Cooperatives, CVs, Firms</li> <li>c) 3 tax years for PT</li> </ul> <p>3) If the time limit expires, taxpayers will return to using the rates based on Law No. 36 of 2008.</p>
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Secondary Data, 2024

From the results of the analysis of the provisions carried out by the author, it can be concluded that the selection of Law No. 36 of 2008 is more suitable for companies that have small profit margins because the tax is calculated based on the company's profit even though the rate is 22% and can be 11% based on the rules of article 31E. However, if a company with a large margin chooses to use Law No. 36 of 2008 with a rate of 22%, the company will pay such a large tax at the beginning of the year that according to the author the selection is not quite right. The selection of PP 23 of 2018 will be more appropriate if the company has a large profit margin because gross income and profit will not be very different. If a company with a small margin but has such a large gross circulation and chooses to use PP 23 of 2018, the tax to be paid will be large at the beginning of the year because it is seen from the gross obtained.

### **Conclusion**

Data from PT Uni Indonesia's Commercial Income Statement in 2022 shows that the company experienced a loss of (8,487,050). After analyzing the calculation of corporate tax payable using Law No. 36 of 2008 concerning Income Tax for PT Uni Indonesia, the results show that it still experienced a fiscal loss in 2022 of Rp (1,363,502) after fiscal reconciliation was carried out. So that this fiscal loss can be compensated for the following tax years in a row for 5 years. This means that the corporate income tax payable in 2022 is IDR 0 because the company experienced a fiscal loss. 2. The results of the analysis of the calculation of corporate tax payable using Government Regulation No. 23 of 2018 shows that PT Uni Indonesia owes income tax of Rp. 612,240 even though in a loss in this case the company still pays the corporate income tax owed because the tax is calculated based on the gross turnover in 2022.

The results of the comparative analysis of corporate income tax owed using Law No. 36 of 2008 with PP 23 of 2018, namely the difference of Rp. (612,240) according to the amount of tax owed using PP 23 of 2008 because only the provisions of PP 23 of 2018 result in corporate tax payable.

The results of the analysis of tax provisions between Law No. 36 of 2008 and PP 23 of 2018, namely from the results of the analysis of the provisions carried out

by the author, it can be concluded that the selection of Law No. 36 of 2008 is more suitable for companies that have small profit margins because the tax is calculated based on the company's profit even though the rate is 22%. However, if a company with a large margin chooses to use Law No. 36 of 2008 with a rate of 22%, then the company at the beginning of the year will pay such a large tax that according to the author the selection is not quite right. The selection of PP 23 of 2018 will be more appropriate if the company has a large profit margin because gross income and profit will not be very different. If a company with a small margin but has such a large gross circulation and chooses to use PP 23 of 2018, the tax to be paid will be large at the beginning of the year because it is seen from the gross obtained.

### *Suggestion*

The company should use Law No. 36 of 2008 because in 2022 it will experience a loss so that the use of PP 23 of 2018 causes the company to have paid taxes at a loss. If in the following year the company experiences a loss, then there will be no corporate income tax payable and the fiscal loss can be compensated for consecutively for 5 years. In addition, PT Uni Indonesia is also a company that has a thin profit margin so the author suggests optionally changing the provisions used in determining the corporate income tax payable. The requirements for changing the taxation rate from PP 23 of 2018 to Law No. 36 of 2008 has been explained in the Regulation of the Minister of Finance No. 99 / PMK.03 / 2018 in article 3 explains the procedure for notification of taxpayers who choose to be subject to income tax based on the general provisions of income tax, namely the obligation to submit a written notification to the Director General of Taxes by making a notification letter of taxpayers who choose to be subject to income tax based on the general provisions of income tax. An example of a notification letter is listed in the attachment to PMK No.99/PMK.03/2018.

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