Exploring Indonesia Adviser's Tax Planning: Interpretive Approach

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Abstract

This study aims to find the meaning of tax planning and how Indonesian tax advisers do it. The method used is a phenomenological approach, carried out on a tax adviser who has worked for fifteen years and has served as a partner. The results of the research are that there are three meanings of tax planning for tax advisers, namely: first, tax planning is defined as an opportunity provided by the government to be utilized by taxpayers; Second, correct tax planning is to comply with all tax rules; the three tax planning is not a mistake. How Indonesian tax advisers carry out tax planning is explained in four ways, namely: first, complying with all tax regulations; second, conducting a tax diagnostic review, third, avoiding a tax audit; and fourth, if the audit cannot be avoided, then give the findings to the tax examiner. The Indonesian tax adviser's perception of the tax examiner is that the tax examiner finds fault with the taxpayer: the tax examiner is unfair; tax inspectors frighten taxpayers; tax auditors are under pressure from their superiors to make tax corrections; tax auditors are pursuing tax payment targets and are impressed that there should be audit findings.

Keywords: Tax Planning, Tax Auditor, Tax Adviser,

Introduction

The tax adviser's work consists of two, namely, tax compliance and tax planning (Frecknall-Hughes & Moizer, 2015). Tax compliance services include preparing annual and monthly Tax Return calculations, to be reported on behalf of the taxpayer to the tax authorities, and handling and resolving questions and other uncertainties. Planning work occurs when tax practitioners try to find ways to reduce the taxpayer's liability. Meanwhile, according to the

OECD (2008), tax adviser activities include tax compliance; support audit; tax accounting; day-to-day advisories; business and economic tax planning; and dispute resolution.

There is no doubt about the role of tax practitioners in assisting tax authorities in carrying out compliance, (OECD, 2008), not even a single country can answer that if tax practitioners are eliminated compliance will increase. Erard (1993) argues that practitioners have better technical skills, broader knowledge related to taxation, and administrative experience on implementation in the field than other taxpayers, so there is a tendency for taxpayers to shift the burden of preparing a Tax Return to tax advisers. As a result, the tax adviser has a strong and direct influence over compliance and the tax administration process. The behavior of tax advisers is influenced by various factors, the most important of which is their responsibility to their clients (OECD, 2008).

Tax regulations are increasingly complex, making the role of a tax advisor to assist taxpayers to comply with applicable regulations and understand the complexity of the law. In addition, managing tax risk has become an integral part of corporate governance for taxpayers. Tax advisers also help taxpayers design and comply with internal risk management processes as part of corporate governance policies. Tax advisers also have a role in tax planning.

In general, tax planning is defined as the process of organizing the business of taxpayers or groups of taxpayers in such a way that their tax debt, both income tax and other taxes, is in a minimal position, as long as this is made possible by the provisions of the applicable laws and regulations (Mangoting, 1999). Furthermore, Mangoting (1999) states that the purpose of tax planning is more specifically aimed at fulfilling the following matters: Eliminating/removing taxes; Eliminating/writing off taxes in the current year; Delaying recognition of income; Changing regular income in the form of capital gains; Expanding the business or expanding the business by forming a new business entity; Avoiding double taxation; Avoid forms of income that are routine or regular or form, increase or accelerate tax deductions. The benefits of tax planning itself are twofold, namely: first, saving cash out, because taxes, which are an element of cost, can be reduced. The second is managing cash flow because with careful tax planning it is possible to estimate cash needs for taxes and determine the time of payment so that the company can prepare a cash budget more accurately.

In carrying out their role, tax advisers face an antagonistic role, one side facing client pressure to create incentives to exploit ambiguous reporting situations for personal gain (eg maintaining positive relationships with clients, including personal financial interests). At the same time, tax consultants have a professional obligation to maintain the integrity of the tax system. (Blanthorne et al., 2014; Mangoting, Widuri, & Eoh, 2019)

The purpose of writing this paper is to investigate what is tax planning. How to do tax planning by a tax adviser?

Methods

How a tax adviser interprets experiences and events can only be done through holistic and natural research. The naturalistic approach allows researchers to explore things that are sensitive and taboo in the environment as they are. The holistic approach allows researchers to understand phenomena that occur from various perspectives. This study will use a theoretical perspective of symbolic interactionism with a phenomenological methodology (Crotty, 1998). Personal experiences from informants will be explored through in-depth interviews.

Tax advisers who become informants are those who have fifteen years of experience, occupy Partner positions, and have offices around Jakarta. Fifteen years of experience allows the tax adviser to have experience in various types of tax practitioner work. Meanwhile, the position as Partner allows them technical and non-technical experience. Interview data were transcribed verbatim and processed using the NVivo Pro 12 software.

Discussion

What does Tax Planning mean for tax advisers?

Tax Planning is interpreted as an incentive for taxpayers from the Government

The tax adviser interprets tax planning as an incentive for taxpayers, meaning that there is a tax loophole according to him, this is an incentive from the government. In the opinion of informant 3, as follows:

sir, is tax planning a choice um I said yes, he has to choose, not no… Indeed, the palak regulation…provides that incentive…it's only the taxpayers who take advantage of it…and indeed the government is deliberately providing opportunities for that.

According to informant 3, taking advantage of tax rules that benefit taxpayers is an incentive provided by the government. In the multiple-choice open tax rule, the tax rule requires choosing one option from several allowed alternatives, this is because the calculation of tax payable is based on calculations from accounting records. In accounting, you can choose one of the methods used, and must be consistent, for example, in terms of depreciation costs. The depreciation method chosen will affect the depreciation costs incurred. The straight-line method will allocate the same costs throughout the year, while the Double declining method will allocate larger costs at the beginning of the year and decrease them at the end of the year during the depreciation period. Of course, this will lead to different profit calculations and impact different tax calculations. Another example of government facilities related to tax planning is the tax amnesty, the government's decision to hold a tax amnesty is a decision that can be used for tax reduction. This condition is an example that tax planning is facilitated by the government itself.

In connection with the conditions above, it can be explained that humans do not want to pay more taxes, they will choose to pay taxes as minimum as possible. This is in line with human nature, namely miserly. Miserly in Arabic is called 'Bakhil' and according to the term is the character of someone who is disgraceful, and does not want to spend money that must be spent. Both in religious provisions such as zakat, and family maintenance or humanitarian provisions such as alms, donations, and gifts (Sugianto, 2020). The true nature of miserly is human nature as explained in the Qur'an Surah Al Maarij verses 19-22 which means "Indeed, humans were created to be grievous and miserly. When trouble befalls him he laments. And when he gets good, he is very stingy " (Al Quran Al Karim dan Terjemahannya, 2008)

Tax Planning interpreted as complying with taxes is the actual tax planning

The next meaning related to tax planning is that tax planning does not exist, but implementing all the tax rules is already tax planning. This was confirmed by several informants interviewed by the authors, as follows:

Informant 11

Tax planning is complying, not looking for loopholes, no… But tax planning is already a rat's hole, some of it has been closed by the DGT, I can give an example, one of which is

Merger Acquisition, which didn't exist before, that if there is a company it will lose that, can be annexed. If you can't now. That’s really good tax planning first...

Informant 13

They don't have a definition of tax planning, right…because they are afraid that tax planning will be mocked to try to reduce taxes… in the right way and not in the right way… they don't, they want to pay the tax that should be like that… how much do I have to pay 100, yes 100, don't until I pay 80 or 120... That’s all... why doesn't he pay 80 then it's considered empty... he doesn't pay 120 it's not efficient... I want to pay as is so they use a consultant...

From the statements of the two informants above, we can interpret that tax planning is carrying out all the rules so that no taxes are missed or there are excess taxes. Many companies that use tax advisory services have a tax division or have special staff who handle company tax obligations, they still use tax advisor services so that no tax is missed and companies avoid being penalized for their mistakes.

As the results of the OECD (2008) study, companies use tax consulting services, and one of the reasons is to mitigate the uncertainty of the tax itself, causing tax risk. Mangoting et al. (2021) says that tax risk occurs when there is variability in tax laws, inconsistencies in tax implementation, poor enforcement of authorities, the possibility of future audits, and frequent changes in tax rates and provisions that create tax uncertainty or risk. in the future. Indonesia adheres to a self-assessment system in which tax obligations, including calculating, paying, and reporting, are borne by the taxpayer. Tax reports that have been submitted to the tax authorities are not necessarily free from errors, reports are considered correct after the expiration of tax collection, namely five years after the tax year ended. As long as it has not expired, the tax authority has the right to examine tax reports. This uncertainty requires risk mitigation so that the business is safe from tax debts that have the effect of causing losses to the company.

Tax Planning is interpreted as not breaking the rules

Tax advisers interpret tax planning as not violating the rules, meaning that by implementing tax planning tax consultants feel that no rules have been violated because all their actions are still within the legal corridor, they are aware of the legal consequences if they violate the regulations so that they carry out tax planning in a safe corridor.

Some of the informants' responses regarding the opinions above are as follows:

Informant 06 said the following

Regarding the issue of tax planning, it has also been said that it is legal as long as it is still within the legal corridor and it is very possible if you read the existing regulations. If we look at it from the fiscal side, it is often just, just a response, that tax planning is something negative, of course, one of the goals of tax planning is to minimize taxes. But there is a legal corridor, with various kinds of transaction options, now sometimes the examiners think there are negative indications. Even though it's legal. Tax planning takes advantage of existing rules or policies or could affect the rules that will be issued, to make tax planning.

Furthermore, Informant 10 said the following

So, in theory, the potential is detected or not, but in principle, if there is a potential sanction, there is a sanction, and the sanction is applied then it tends to comply. But if tax compliance is associated with patriotism, it's not that far, there are the saying pay taxes with a smile, but not with a smile then the tax is paid right? If it is related to tax planning, if it is based on what is mandatory, as long as it does not violate the mandatory law then it can be justified, as economic beings, yes we will do that. We're not talking ethically, right? If we're ethical, the country is in trouble, right? Why are you even making tax planning that avoids taxes? In principle, if the government is concerned, it'll come up with a way to close that loophole, OK? But it seems that now there are fewer gaps, yes, with the existence of arrangements to cover these gaps. But earlier, doing tax planning as an economic creature, yes, it must be done, but aggressively or not aggressively. Usually, the aggressive ones have one thing they don't do.

Informant 14 reiterated tax planning, as follows

….like if ordinary people do taxes, it's called tax planning, right…in various ways, right…as for me personally… I don't want to be ridiculous. ...you take it up to you, I don't follow it, but sometimes we are taxed. There are some things that if we do the tax is lower, yes...but it's not a violation...in my opinion, it's legal...because we talk about the name of the tax, right? legal issues, what is the law written so that you don't break the law because sometimes it's … not naughty either… it's very obedient but the interpretation in the field is extraordinary… a lot of things this tax is getting more and more aggressive

From the opinions of the three informants mentioned above, all of them agree that doing tax planning is a legal and legitimate job, as long as one condition is that the efficiency of the tax is not carried out by violating the law or not violating applicable regulations.

The opinion above is different from Filho,(2014), although tax avoidance is widely accepted as a legal way to reduce taxes, this arrangement is considered not to reflect ethical behavior. Filho (2014) study in determining the ethics of tax avoidance, uses two ethical standards: the Utilitarianism approach and the Deontological approach. The Utilitarianism approach argues that the ethics of tax avoidance cannot be determined theoretically because this evaluation ultimately depends on the quality of government. The deontological approach states that tax avoidance is unethical behavior because the results of this evaluation create irrational results. Furthermore, Filho (2014) states that the Utilitarianism and Deontological approaches do not bring unique results, but his studies show that tax avoidance is generally unethical. The only possibility where tax evasion would be ethical is when the government is expected to spend tax revenues in an unsavory way. Likewise, the results of the study by Takril & Sanusi, (2014) show that Malaysian tax practitioners consider aggressive tax evasion as unethical behavior. Aggressive tax evasion practices are contributed by incomplete tax client documentation and a competitive tax environment.

McGee (2006) views tax avoidance from an ethical point of view relatively loosely, he divides tax avoidance from an ethical point of view into three parts, namely tax avoidance is always unethical, tax avoidance is always ethical and tax avoidance is sometimes ethical. . McGee (1999) provides an example; Christian scientists have no moral obligation to support government health care because they don't believe in going to the doctor. Individuals who do not believe in abortion have no moral obligation to pay for abortion facility support. Childless people have no moral obligation to pay for the education of other people's children.

The strongest ethical case for arguable evasion is that of Jews living in Nazi Germany, but there are perhaps even stronger examples of tax evasion. Cambodians living under Pol Pot or victims of one of the several other holocausts that have perpetrated over the centuries also do not appear to be liable to pay taxes to their government. The fact that they can also derive some benefits from the government seems irrelevant. Just because a slave master fed, protected, and clothed his slave did not mean that slave had any obligations to his master. Merely receiving benefits from the government is not enough to make paying taxes an ethical obligation.

Likewise, individual obligations to the state, if any, are not absolute, just as a master's obligations to servants are less than absolute. There is no ethical obligation to pay the government 100 percent of your total income, or even your marginal income, regardless of what some legislatures say. What is not clear is what percentage of individuals have a moral obligation to pay. The ethical argument for avoidance is weakened by the decreasing percentage of income paid out. While there is no moral obligation to pay 100 percent of your income to the state, an argument can be made that there is an obligation to pay 5 percent, especially if taxpayers receive benefits and use those benefits. But what about 90 percent? Or 70 percent? Or 6 percent? There is no clear cut-off point and it is unlikely that philosophers will find such a point. Therefore, the only conclusion that can be drawn is that it is unethical for individuals to avoid taxes, but whether there is an ethical obligation to pay some taxes remains to be seen. In the case of corporations, the case is different, individuals who are in a position to help corporations avoid taxes have an ethical obligation not to help corporations avoid taxes. This is because they have an obligation to the owners of the corporation not to do anything that will lower the share price.

Seeing the description above, the authors argue that tax consultants naturally think that tax planning is not a "problem" because they are doing it within the corridors of law, although ethically the debate is still quite long, is it ethical or unethical? Whether it is ethical or not depends on the point of view of each consultant, according to The daentology then this act is considered unethical. This is because taxes are in the common interest of those who violate them and are considered unethical. According to Utilitarianism where virtue is judged by the benefits that will be obtained, according to the author, tax avoidance is still unethical, even though we understand that in Indonesia there have been many incidents of state budget corruption by officials, but when compared to the percentage of good that is obtained there is still more goodness that will be spread by paying taxes.

How is Tax Planning done?

Follow All Rules

Almost all consultants recommend implementing all tax obligations to comply, this is the most correct way in tax planning because by carrying out all the rules you will avoid additional fines or interest that should not have happened. Consultants also take care that clients don't have to pay more taxes than they should. Tax consultants expect clients to pay neither more nor less than they should.

This was revealed from the results of interviews with informants 11, as follows:

Tax planning is complying, not looking for loopholes, no. But tax planning is already a rat's hole, some of them have been closed by the DGT, I can give an example, one of which is Merger Acquisition, which didn't exist before, that if a company loses, it can be annexed. If you can't now. that was really good tax planning first. Others include tax invoices, now there is a system, in the past, you came to the KPP asking for a number. Even though there are a lot

Informant 12 also expressed the same thing, as follows:

Actually in WP…. The first thing that is done is not how to pay taxes cheaply, but how the taxation is fulfilled properly, there is no potential for sanctions, and the WP is not bothered with the process of clarifying inspections and so on. Because clarification costs money, it takes time, moreover, he needs a consultant who has to pay a fee. That’s the first thing they want, the policies taken are not risky, and tend to be how the tax rules are. But it's not simple, even though he has a policy, then suddenly there's another point of view? So, here's the tax planning, take the lowest one, just do the options with the lower risk. Don't want to pay taxes. Even if there is, it may only occur at the highest level, for example, restructuring transactions, which usually require studies to make it more efficient, whether we buy the shares, the assets, or a merger. We will convey the risks of the existing options. We don't dare say we don't have to pay. Not the time anymore

And informant 14 also voiced the same tone, as follows:

I'm a layman, if you do taxes, it's called tax planning, right…in various ways, right…as for me personally… I don't want to be ridiculous. Take it up to you, I don't want to follow it, but sometimes it's taxed. There are some things that if we do the tax becomes small, right…but it's not a violation…in my opinion, it's legal…because we talk about the name of the tax, we're talking about legal issues, what is the law written so that you don't break the law because sometimes it's okay…not naughty either… it's very obedient but the interpretation in the field is extraordinary… a lot of things this tax is getting more and more aggressive

The last informant 13, conveyed something similar as follows:

They don't have a definition of tax planning, right because they are afraid that tax planning will be mocked to try to reduce taxes… in the right way and not in the right way they don't, they want to pay the tax that should be like that… how much do I have to pay 100, yes 100, don't until I pay 80 or 120... That's all... why doesn't he pay 80 then he will be considered poor... he doesn't pay 120 it's not efficient... I want to pay as is so they use a consultant. Making Tax Return is not that difficult... they also have a tax division.. But they don't want it.

Of the four informants, they informed that fulfilling tax obligations correctly and thoroughly was the most appropriate tax planning method, in addition to reducing tax risks that would arise in the future, this method was also the cheapest way to pay taxes because it avoided interest and fines. Implementation of tax planning is part of tax management, as suggested by Suarningrat & Setiawan (2013), to implement tax avoidance properly and not get caught up in tax evasion, it is necessary to have tax management (tax management).

The facts on the ground are following the supporting theory, that the correct tax planning is implementing all the provisions of the tax regulations. In practice, many things are overlooked due to various conditions, for example, the ability of human resources to handle taxation, the many tax rules that must be implemented, and the company's unfavorable conditions.

Tax Diagnostic Review

A tax diagnostic review is a review of tax obligations that have been carried out in one fiscal year. This review is conducted to see deficiencies and supporting documents whether they are complete or not and whether there are missed or unpaid tax obligations that can be corrected before a tax audit to avoid bigger sanctions. This tax diagnostic review is to ensure that the client has carried out all tax obligations.

This is as conveyed by Informant 4, as follows:

From ignorance earlier, for WPs who are already obedient, they hold on not to trust their subordinates, but trust consultants they know, ask for reviews so that from a position standpoint they have confidence, at least there is a backup

Likewise, the opinion of informant 13, is as follows:

obedient… yes the indication is… from the start of the business plan, tax exposure has been prepared… and he must have a tax consultant… meaning there is a willingness to comply… and that is always… in my place it's called a tax diagnostic review… that that's how we are rich tax inspector

Suandy (2011 p. 6) states, the purpose of tax management can be divided into two, namely correctly implementing all tax provisions and efforts to increase income tax efficiency to achieve proper profit and liquidity. Tax management objectives can be achieved by effectively implementing tax management functions, which include tax planning, tax implementation, and tax control. Tax planning is the first step taken to increase income tax efficiency by developing a tax-saving strategy. At this stage, what must be done is to research and collect the provisions of the tax regulations so that the type of income tax efficiency efforts that will be carried out in the future can be identified. After carrying out tax planning and knowing the factors that will be used to make tax savings, the second step that must be taken is an implementation in the field.

Suandy (2011 p. 10) states the goal of tax management can be achieved if the company masters and implements two things, namely understanding tax provisions and keeping bookkeeping that meets the requirements. The last step that needs to be done is tax control. .

Carrying out a tax review is one of the steps to diagnose problems earlier so that there are no rules or tax issues that are overlooked so that companies are subject to severe sanctions. The author agrees with the informants that reviewing tax obligations is one of the practical steps for carrying out tax planning, with limited company resources, this step is part of tax risk mitigation.

Avoid meeting the tax man

Consultants in tax planning usually advise avoiding meeting with tax people, meaning that the Tax Return that is reported is underpaid Tax Return, not overpaid Tax Return or loss Tax Return. The last two Tax Return are very likely to be examined because they have become mandatory for tax audits, while the possibility of auditing underpaid Tax Return is very small due to the limited resources of tax examiners and they are carried out randomly.

This is following the opinion of informant 8

".the problem of tax planning is that we are just looking for a way not to deal with or meet with tax people.

"… and there has never been a solution to the WP problem, in the end, the tax planning for the WP just makes it underpaid so that it avoids inspection even though it should have paid more"

The two statements from informant 8 above imply conditions that occur in real terms in the field, namely first avoiding dealing with taxes by not meeting and second making Tax Return underpaid so that tax audits are not carried out.

This condition takes into account the smaller risk, where if an overpaid Tax Return is made, there will be a potential for a tax audit. Tax audits cause tax risk to increase because many things at the time of inspection reveal unpaid taxes, so instead of getting a refund from the state, you have to pay additional taxes that have not been uncovered so far.

In studies related to procedural justice, Stalans & Allan Lind (1997) examined taxpayers or their representatives (consultants) related to their attitude toward tax audits, the results of the research indicated that truth-oriented taxpayers and representatives viewed the tax audit process as unfair, and viewed tax auditors as less cooperative and less objective.

The author believes that tax planning by avoiding tax officers is the effect of the experience of interaction with tax authorities so far. Stalans & Allan Lind (1997) study shows that tax auditors are considered to be less fair and less cooperative. The results of interviews with researchers related to the informants' perceptions of tax examiners have several results, including the following:

a. the tax examiner finds fault with the taxpayer;
b. unfair tax examiner;
c. tax inspectors frighten taxpayers;
d. tax auditors are under pressure from their superiors to make tax corrections;
e. Tax auditors pursue tax payment targets and are impressed that there must be audit findings.

Give Tax Inspection Bait

For clients who cannot avoid tax audits, usually, clients who pay more or lose money, an effective way of tax planning is to provide feedback for corrections to tax examiners. this bait is usually done by not correcting costs that should be corrected in the Tax Return report or not correcting the final income that should be corrected for the related costs. This is done so that the examiner obtains audit findings so that the examiner is expected not to examine new matters that are still in debate.

This statement is following the opinion of informant 2, as follows:

"I can say that we are not disobedient, sir, we still obey, sir, if we don't comply, it's on purpose, sir, but what we do is according to the rules, but there is a small space that we create, or in other words, a grey area that we direct to correct. But still obedient sir. There is no disobedience"

Likewise, the opinion of informant 8 related to tax planning procedures, is as follows: "There are many items that we deliberately feed, which later become findings." A tax planning strategy by providing feedback on findings is what consultants usually do, because of their experience of interacting with tax audits. This had to be done because, on the one hand, the tax examiner was required to have audit findings by his office. Tax audits that have no findings are considered not working as tax examiners by their superiors.

Like the study of Stalans & Allan Lind (1997) that taxpayers and their representatives (tax consultants) feel that the implementation of audits is unfair and seems uncooperative, the strategy of tax consultants is usually to prepare audit findings so that tax examiners get findings as planned.

Conclusion

Tax adviser gives the meaning of tax planning consisting of three, namely: first, it is interpreted as a gift from the government to take advantage of it; second, real tax planning is carrying out all statutory orders because tax planning is not reducing taxes, but paying taxes according to the rules, no more and no less; the three advisers consider that tax planning does not violate the rules. Meanwhile, the usual method used by tax advisers in carrying out tax planning consists of four ways to avoid, namely: First is to comply with all tax regulations; second, to conduct a tax diagnostic review to anticipate the shortage of tax payable; third, avoiding audits by making underpaid Tax Returns whenever possible; fourth, if the third thing cannot be avoided, then make findings that allow the tax examiner to correct them.

Tax advisers tend to avoid auditing because, in their perception, it is as follows: the examiner is looking for taxpayer errors; unfair tax examiner; tax inspectors frighten taxpayers; tax auditors are under pressure from their superiors to make tax corrections; tax auditors are pursuing the target of tax payments and are impressed that there should be audit findings.

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