

**IMPLEMENTATION OF SUPER TAX DEDUCTION TAX  
PLANNING MODEL DESIGN BASED ON PMK NO  
128/PMK.010/2019 AS AN EFFORT FOR HUMAN RESOURCE  
DEVELOPMENT AND DEVELOPMENT IN INDUSTRY IN THE  
REGION OF NORTH SULAWESI**

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**Abstract**

Utilization of this Super Tax Deduction facility needs to be planned properly because there are requirements that must be met. Tax Planning is one way that can be used in utilizing tax facilities provided by the government. A certain tax planning model is needed for a tax facility so that its application does not violate applicable tax regulations. The method used in this study is a qualitative descriptive method which will describe the design of the Super Tax Deduction Tax Planning Model as a model that will be applied based on applicable tax regulations. This research was carried out based on the Research Strategic Plan of the Manado State Polytechnic as Institutional Leading Research until 2024, one of the leading areas being Community Economic Strengthening Through Human Resource Development. The results of this vocational product research are the Application of the Tax Planning Super Tax Deduction Model which is designed based on the concepts and principles of tax management in such a way that can be used as a guide for IDUKA in implementing this tax facility.

**Keywords:** Tax, Planning, Model, keyword

**INTRODUCTION**

The issuance of PMK Number 128/PMK.010/2019 concerning Granting a Reduction in Gross Income for Carrying Out Work Practices, Apprenticeships, and/or Learning Activities in the Context of Fostering and Developing Human Resources based on Certain

Competences, is a breath of fresh air for vocational education within the framework of industrial cooperation (Iduka) in developing human resources through work practices and apprenticeship activities which will produce graduates who are competent in their fields. PMK 128 is provided as a facility for taxpayers who have cooperation with the education industry, with a maximum absorption of gross income of 200% (two hundred percent) of the total costs incurred for work, apprenticeship and/or learning activities.

This PMK Minister of Finance Regulation is basically to assist the world of vocational education in developing vocational education through collaboration with the World Business Industry (DUDI) in vocational education and training activities, the government has issued a tax reduction policy or what is called "Super Tax Deduction" for industry which contributes to the development of vocational education. "Super Tax Deduction" is a tax incentive provided by the government for industries involved in implementing programs in vocational education in accordance with applicable regulations. The incentives provided are in the form of a reduction in taxable income with costs used to implement programs in accordance with applicable regulations, a maximum of 200 percent (<https://vokasi.kemdikbud.go.id/read/super-tax-deduction-Jadikan-insentif-jumbo-bagi-industri>). This policy is stated in the Government Regulation of the Republic of Indonesia Number 45 of 2019 which was then followed by the issuance of Minister of Finance Regulation number 128/PMK.010/2019. According to the Director General of DGT, online media, this incentive is principally aimed at increasing the competitiveness of human resources. Indonesia and the development of innovation and technology. For this reason, the design of this super tax deduction incentive policy must be attractive and can be implemented optimally so that it is right on target. (<https://www.cnbcindonesia.com/news/20201221130203-4-210555/terungkap-superdeduction-tax-vokasi-bikin-negara-untung>), which although the super tax deduction facility will reduce state revenues, on the other hand it will increase standard of living of the Indonesian people. With regard to the tax function itself, namely as a budgetary function, namely as a source of state revenue, it also functions as a regulator or regulator in providing protection to the economy, including regulating economic interests related to society.

Since the issuance of the PMK in 2019, recorded in the Directorate General of Taxes data until 2021, only around 20 companies as taxpayers or as industry partners have submitted applications for the use of the Super Tax Deduction facility. PMK 128 is better known as the Super Tax Deduction, because the amount of tax reduction that can be felt by taxpayers/industries that apply this Super Tax Deduction. This is because the process of obtaining facilities that are considered by the taxpayer as a super tax deduction user will

have an impact on tax audits, because the industry as a taxpayer who receives the facility must submit an application to the Tax Office, with reporting on costs incurred in connection with work practice activities, apprenticeship, and/or learning in order to increase the competency-based human resources. And of course, accompanied by the readiness of proof of transactions issued because of these activities.

This is the reason that taxpayers as partners dislike the most, because of the impact on the industry as taxpayers who use the Super Tax Deduction tax facility. So it is necessary to apply tax planning to utilize the Super Tax Deduction facility, in order to plan taxes that do not disrupt the business activities of taxpayers/industries that use the Super Tax Deduction facility due to the inspection process, which is feared will affect the company's cash flow. So that a Tax Planning Model Design is needed in the context of implementing Super tax Deduction for industries that use PMK 128 of 2019 Facilities. Where tax planning is needed as the first step in carrying out tax management, because tax management itself is a means of fulfilling tax obligations properly as long as it does not violate applicable tax regulations. Because in the tax regulations contained in the tax law there is not a single article that prohibits tax planning.

## **RESEARCH METHODS**

The stages of this research begin with

1. Collecting industrial data for Vocational Education partners, both apprentices and field work practices, or those who have not used it.
2. Collect a nominal list of costs incurred in the context of carrying out work practices, apprenticeships or learning activities
3. Design a Tax Planning Super Tax Deduction Model
4. Application of the Super Tax Deduction Tax Planning Model in Industries in North Sulawesi
5. Application of the Super Tax Deduction Tax Planning Model, more specifically to Higher Education Partners, in this case PT BJS, which already has an MOU with the Manado State Polytechnic especially with the research team, as the object of research in this study and PT BJS is a DUDI recipient of Work Practices and Internships Students and DUDI who are also recipients of the resources produced by the Manado State Polytechnic College. As research objects and partners who incur costs as a result of street vendors and apprenticeship activities in accordance with PMK rules 128 of 2019.

6. Produce a final report together with students on the STD (Super tax Deduction) Tax Planning model in the form of a pocket book, and the final student report in the form of a thesis and final assignment with the theme of Applying the Tax Planning Super Tax Deduction Model.

This research is descriptive qualitative with the aim of providing an initial description of the accounting cycle and tax cycle so that it can produce a design model for financial and tax reports.

## **RESULTS AND DISCUSSION**

### **Tax Planning Stages**

1. Analyze Existing Information, in this case information about Tax Rules as Tax Facilities that will be used, Super Tax Deduction PMK Number 128/PMK.010/2019 in the framework of tax saving. Seeing whether the type of business activity carried out by the industry is included in the tax facility as a prerequisite for this tax facility. Determine what costs can be deducted by taxpayers for vocational activities.

Costs that receive vocational availability are grouped into two groups, namely;

- a. Costs that support work practices and apprenticeships
  - 1) Provision of special physical facilities
  - 2) Instructor/or teacher fees
  - 3) Goods or materials
  - 4) Honorarium or similar
  - 5) Competency certification fee
- b. Costs incurred for learning activities
  - 1) Instructor or teacher fees and
  - 2) Goods and/or materials.

As well as calculating as accurately as possible the tax burden that is borne.

2. Determine the tax planning scheme by determining the strategy in tax planning, in this case the strategy used is tax saving by streamlining the cost of the tax burden through selecting alternative tax impositions at lower rates by using the Super Tax deduction tax facility by carrying out work practice activities, apprenticeship and learning. Which, of course, complies with the rules in force.

3. Establish Tax Planning by creating a super tax deduction tax planning model along with its calculations.

Starting with calculating tax savings with a tax planning tax saving strategy, by utilizing existing tax facilities in terms of PMK 128 of 2019 concerning super tax deduction. By using the stages that have been regulated in the PMK.

Stage 1 where the Industry gets a 100% Gross Income reduction facility if it organizes vocational training and education programs. If you want to add additional gross income deductions with a maximum of 100%, then the industry must proceed to stage II

*PT X conducts work practices and apprenticeship activities with the following fiscal financial reports*

PHASE I (100% gross income reduction facility)	
Gross Income	Rp 60.000.000.000
Cost Non Practice work	Rp (30.000.000.000)
Costof work practice and apprenticeship	Rp (4.000.000.000)
Net income (loss) before income	Rp 26.000.000.000
<u>Additional Gross Income Deduction</u>	<u>Rp -</u>
Net Income	Rp 26.000.000.000
Tax Payable ( 22%)	Rp 5.720.000.000

Stage II where the industry gets an additional gross income reduction of at most 100% of the total costs incurred to support work practice, apprenticeship and/or learning activities, but the costs recognized and charged are only used for vocational activities. By fulfilling administrative requirements:

- a. The industry has carried out activities on work practices, apprenticeships and/or learning in the framework of fostering and developing certain competency-based human resources
- b. Industry has cooperation as evidenced by a Cooperation Agreement (PKS) with schools or vocational education and Industry is a domestic corporate taxpayer.
- c. Industry is not in a state of loss
- d. Has submitted a Fiscal Certificate

- e. The industry has submitted an application letter to the OSS system (if the OSS system cannot/or is under repair, then it will be submitted directly to the Tax Service Office where the taxpayer is located)

*Additional gross income reduction that can be utilized by PT X is IDR 8,000,000.00 (200% x Apprenticeship Fee).*

	Tahap 1	Tahap 2 (syarat administrasi)
Gross Income	Rp 60.000.000.000	Rp 60.000.000.000
Cost Non Practice work	Rp (30.000.000.000)	Rp (30.000.000.000)
Cost of work practice and apprenticeship	<b>Rp ( 4.000.000.000)</b>	<b><u>Rp ( 4.000.000.000)</u></b>
Net Income (loss) before income	Rp 26.000.000.000	Rp 26.000.000.000
<u>Additional Cross Income Deduction</u>	<u>Rp -</u>	<b><u>Rp ( 4.000.000.000)</u></b>
Net Income	Rp 26.000.000.000	Rp 22.000.000.000
Tax Payable ( 22%)	Rp 5.720.000.000	Rp 4.840.000.000
	<b>Tax Saving</b>	<b>Rp 880.000</b>

- Evaluation of Tax Planning, the next stage is to evaluate Tax planning as a plan which is a small part of the entire strategic planning of the company, to see how far the results of implementing a tax plan are on the tax burden, the difference in gross profit, and non-tax expenses on various planning alternative. So that the benefits of the tax planning can be known, by using the super tax deduction facility. In this case there is cost efficiency through tax savings that can be felt by companies as taxpayers.
- Look for Weaknesses and Then Improve Tax Planning Again, if the company only reaches stage one, it is better if it meets the administrative requirements to be able to reach stage two, so that it can get an income discount of up to 200%. So that there is tax savings that can be obtained by taxpayers.
- Updating Tax Planning, taxpayers still have to pay attention to the latest tax regulations so that the tax planning that is carried out is kept updated with tax regulations.

## CONCLUSION

In determining and making this tax planning super tax deduction, first look at the type of industrial business as a taxpayer, then see whether the vocational education being carried out currently has the competencies set out in this regulation. If you have met these criteria,

companies can use the facility. PMK 128/PMK.010/2019 granting a reduction in gross income. Next, apply tax planning, whether it is only up to stage one or until stage 2, of course, to see if the business activities carried out are in accordance with the list of existing competitors, by also looking at the terms and conditions that apply.

To get this facility there are 2 stages that must be carried out with each facility providing up to a reduction in gross income of up to 200%, by fulfilling administrative requirements in accordance with applicable regulations. To start getting these facilities, you must register an application through the OSS system, by registering on the OSS web site, until the notification of the application is issued.

So that it can be said that the super tax deduction tax facility is very helpful to industry as a vocational partner, as well as vocational education is greatly assisted by this super tax deduction in order to increase the human resources of graduates who will be used in industry. With the models and applications that will be produced, it is hoped that they will be able to help industries that use this facility in planning taxes using this super tax deduction model.

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