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Design Of Simulation Application System For Corporate Income Tax

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ARTICLE INFO	ABSTRACT
	The design of the corporate income tax simulation application system aims to provide an effective and efficient tool for companies in calculating income tax liabilities in accordance with applicable tax regulations. The research method used is to start identifying problems through literature studies related to corporate taxes and interviews with users. Then analyze the needs related to the required features, security, performance and ease of use. The development system used is the waterfall model method. The waterfall model method is one of the software development models in the SDLC (Sequential Development Life Cycle) model. Waterfall models are often also called linear sequence models or classic life flows. Key features developed include an intuitive user interface, flexibility in handling companies of various sizes, and strict data security to protect sensitive financial information. With a comprehensive design and focusing on user needs, this application is expected to be a reliable solution in supporting corporate income tax management.

INTRODUCTION

Taxes play an important role in state activities, especially in the implementation of development, because taxes are a source of revenue used for all activities, including development expenditures (Sani & Habibie, 2017). Income Tax and Value Added Tax are the largest contributors to the total tax revenue that has been collected by the government at 86.7% of the total tax revenue both from within the country and abroad (Harjito et al., 2017). Tax revenue in Indonesia is still low compared to other countries, including in ASEAN. This can be seen from Indonesia's tax ratio in 2020 of 8.33 percent and in 2021 of 9.11 percent (Kuriah & Asyik, 2016). In 2021, there was a significant increase in the tax ratio due to the beginning of Indonesia's economic recovery and the achievement of the tax revenue target. Mahalistianingsih & Yuliandhari (2021) According to data from the Directorate General of Taxes (DGT), as of December 31, 2021, the 2020 Annual Tax Return was recorded at 15.97 million out of 19 million taxpayers who are required to report their tax returns. The annual tax return of corporate taxpayers reported was 1.01 million tax returns. As for the Annual Tax Return, individual taxpayers were reported at 14.77 million. It can be seen that those who do not pay taxes and report their taxes are 3.03 million taxpayers (Anjarwati & Venny, 2021). The realization of tax revenue until the third quarter of 2022 in Jambi Province reached IDR 4.93 billion or 82.84% of the ceiling. Viewed in portion, Income Tax (PPh) and Value Added Tax (VAT) are still the main supporters of tax revenue, which is IDR 2.48 billion (PPh) and IDR 1.97 billion (VAT) (Jananti & Setiawan, 2018). Ramadhan & Amrin (2019) said that Income tax (Annual Corporate Income Tax, Final Income Tax, and Other Non-Oil and Gas Income Tax) experienced significant growth, apart from the existence of the Voluntary Disclosure Program (PPS), also due to the

increase in purchasing power of Household/Household activities which supported additional turnover for Corporate Taxpayers. Until the third quarter of 2022, the realization of Central Government Expenditure (K/L) amounted to IDR 4.21 trillion or 60.14% of the total spending ceiling. In this period, the highest expenditure realization was Employee Expenditure 74.37%, Goods Expenditure 59.39%, Social Assistance Expenditure 43.98%, and Capital Expenditure 42.72%. Overall, K/L Expenditure experienced negative growth of -7.34% when compared to the same period in the previous year (Harefa & Tanjung, 2022).

According to Abdullah et al. (2020) that taxes serve four purposes in general, namely the function of the budget, the usefulness of allocation, the usefulness of marketing or turnover, and the usefulness of regulation. On the other hand, the state budget planned and ratified by the government tends to increase every year. This explains that the government needs additional state revenue, which is the spearhead of the source of revenue, namely the tax sector (Fionasari et al., 2017). Income Tax (PPh) is a type of mandatory contribution given to taxpayers' income or turnover with their own tax obligations to the state. The self-assessment system that has been implemented by the government gives taxpayers the confidence to calculate, pay, and report the amount of tax that must be paid (Agustina & Isnaini, 2021). Self assessment system is a tax collection system that authorizes taxpayers to determine for themselves the amount of tax owed. Tambunan (2020) said the advantage of this self-assessment system is that taxpayers are given the trust by the tax authorities to calculate, deposit, and report the tax payable themselves in accordance with the applicable tax provisions. The weakness of this self-assessment system in practice is that it is difficult to run as expected. This can be seen from the number of taxpayers who do not comply due to the lack of public awareness, making it difficult for taxpayers to fulfill their tax obligations (Mardiasmo, 2016).

Rianti et al. (2024) Corporate Income Tax is an income tax on income, otherwise called taxable income (PKP) or taxable profit which is one of the company's unavoidable obligations. However, companies can do tax management so that the amount of tax to be paid is low (Tunggawardhani & Susanti, 2022). Income from any organization or company based in the country is taxable. Corporate taxpayers must disclose all their income, both domestic and foreign, that is used to meet their own needs or to develop their wealth (Syntia & Fransisca, 2023). Corporate Taxpayers are required to make bookkeeping and prepare financial statements in the form of balance sheet statements and profit and loss statements as well as calculate income tax at the end of each tax year (Dewi, 2020). Income tax calculation is carried out using financial statements reported by the company in accordance with applicable tax regulations. Since 1983, tax regulations have changed, namely by entrusting taxpayers to calculate, report, and deposit their own tax obligations (Mariana et al., 2021) .

Saputra et al. (2023) In the current implementation of *the Self Assessment System* , there is a possibility of errors in the calculation and payment of taxes caused by the ignorance of taxpayers in the activities of a business entity. Corporate Taxpayers must know several types of income tax (PPh) that can be imposed on companies. According to Law Number 36 of 2008, there are several types of Income Tax (PPh), namely Income Tax article 21, article 22, article 23, article 24, article 25, article 26, article 29, and article 4 paragraph (2). Dwitrayani (2020) that in these articles it is explained that the tax objects that are the responsibility of taxation with various rates charged. The recognition of income and expenses according to tax (fiscal) rules and corporate (commercial) accounting rules can be different (Meidita & Susilowibowo, 2021). Therefore, there is often a difference in the calculation of Income Tax (PPh) between the company and the fiscal so that it is necessary to make fiscal adjustments to determine the tax payable by the company in accordance with the applicable tax provisions (Handoko et al., 2023)

The law on taxation clearly states the obligation of taxpayers to pay taxes, if they do not fulfill these obligations, the sanctions imposed are clear. All of this stems from the lack of awareness about taxation both from taxpayers and taxpayer officers. In calculating corporate income tax, it is still done conventionally, which is calculated using a spreadsheet based on the turnover obtained each month. The obstacles faced every month have to do calculations with spreadsheet applications repeatedly, causing data fragmentation in the calculation recording process. In addition, it takes a long time, which is about 1-2 working days to calculate income tax. The income tax calculation process often experiences errors in its calculation because there is a difference in the rate from the income tax calculation, so it must be calculated manually and must enter turnover data one by one every month. The use of income tax applications has become more practical, the time in tax calculation is faster and the results obtained are in accordance with the needs (Kurniyawati, 2019).

Development activities in the field of taxation can increase public awareness, especially taxpayers. This can provide convenience and knowledge for taxpayers and the public to pay the amount of tax they impose. Tax revenues received by the state will be realized and increase from year to year (Sumaryani, 2019). In this article, we develop a design of a Corporate Income Tax simulation application

system that can automatically calculate the amount of tax that must be paid and can recognize income tax credits that have been previously deducted by other parties so that taxpayers do not experience tax payments 2 times. Currently, the tax calculation process is still carried out manually. Problems that often arise in the tax calculation process include often errors in applying tax rates to its tax calculations, requiring a long time in the tax calculation process, reports presented are inaccurate and there have been errors in inaccurate tax calculations that cause companies to pay shortfalls in the amount of tax and the amount of fines due to their tax sanctions.

MATERIALS AND METHODS

Material
Corporate Taxpayers

Domestic corporate taxpayers determine their fiscal domicile from the place where the entity is established or domiciled. The definition of being established in Indonesia is the legal basis for the establishment of the body using Indonesia law and then registered in Indonesia. For example, to establish a limited liability company using legal provisions related to the establishment of a limited liability company in Indonesia. Then it is registered to get confirmation from the judiciary (Kaleb et al., 2019). The definition of a place of position is the place where effective management is located. An effective management place can be defined as where important management decisions are usually taken. In other words, the place of ordinary management is interpreted as where the head office of the corporate taxpayer is located (Kurniawan, 2010).

Corporate Income Tax

According Undang - Undang Nomor 7 Tahun 2021 Tentang Harmonisasi Peraturan Perpajakan that corporate income tax is a tax imposed on the income of a company where the income in question is any additional economic ability received or obtained by corporate taxpayers, both from within and outside the country, with any needs including for example increasing wealth, consumption, investment, and so on. An entity is a group of people or capital that is a unit, both those who do business and those who do not do business. For example, public enterprise, limited partnership, other companies, state-owned enterprises or regional-owned enterprises, permanent enterprises (Lestari et al., 2021).

Tax Rates

Taxpayers are required to pay taxes on taxable goods, with the amount payable determined by the tax rate. Most of the tax amounts are declared to be determined by the government through the Director General of Taxes of the Ministry of Finance (Pringgandana & Suaryana, 2019). In Indonesia, the corporate income tax rate is set by Undang-Undang Nomor 7 Tahun 2021 on Harmonization of Tax Regulations. Income Tax rates are as follows:

1. Revenue up to 4.8 billion is subject to an 11% rate
2. Revenue over 50 billion is subject to a 22% rate
3. Revenues of more than 4.8 billion – 50 billion are subject to the rates below :

$$\text{a. Fare reduction facility} = \frac{\text{Taxable Income}}{\text{Gross Income}} \quad X\ 4.8\ \text{miliar} \qquad \boxed{X\ 11\%}$$

$$\text{b. Unable to Facility} = \text{Taxable Income – the part that gets the facility} \qquad \boxed{X\ 22\%}$$

Income Tax Payable: the amount of the calculation result of a and b

Research Methods
Sample and Population

The population in this study is corporate taxpayers in Indonesia. In this study, the purposive sampling technique was used. The sample of this study is corporate taxpayers registered at the Jambi

Pelayangan Pratama Tax Office. We selected this sample to help improve the tax compliance rate in the Jambi region, thus choosing corporate taxpayers registered at the Jambi Pelayangan Tax Office.

Research Model

The research model carried out in designing the application is to first understand the existing problems or needs through literature studies related to corporate taxes and user interviews, namely taxpayers. Second, conduct an in-depth needs analysis of what features should be in the application, performance, security and ease of use. System development methods used by the author is the *waterfall* model. The *waterfall* model method is one of the software development models in the SDLC (*Sequencial Development Life Cycle*) model. *Waterfall models* are often also called linear sequence models or classic life flows. System development is carried out in sequence starting from analysis, design, coding, testing and maintenance stages (Sugiyono, 2022). The initial stage is to design a income tax simulation application system by analyzing the concept of the system that is running in accordance with the rules of the Law on Harmonization of Tax Regulations. Furthermore, design a system related to parties related to the system, namely taxpayers and simulation application admins. Then design system needs related to the appearance and features of the simulation application. After that, design limits that can be carried out by the system related to the simulation of corporate income tax calculation (Sukamto et al., 2015). Then design system needs related to the appearance and features of the simulation application. After that, design limits that can be carried out by the system related to the simulation of the calculation of Corporate Income Tax. The stages are carried out as follows:

1. Application needs analysis
2. Desain Use Case Diagram
3. Desain Activity Diagram
4. Design State Machine Diagram
5. Desain Sequence Process Diagram
6. Application Interface Design
7. Database Design

RESULTS AND DISCUSSION

Global Design

Designing an information system for corporate tax calculation simulation involves various aspects ranging from needs analysis, database design, system architecture, to user interface design. Here are the stages that need to be considered :

Needs Analysis

a. User Identification

Business Taxpayer: Business owners or accountants who need tax calculation simulations. System Administrator: The person responsible for managing and maintaining the system.

b. Functional Needs

Business Data Input: A feature to enter data on income, expenses, assets, and business liabilities. Tax Calculation Simulation: A feature to calculate tax estimates based on the data entered. Tax Report: A feature to generate tax reports that can be downloaded and printed. Settings: Features to set user preferences and tax calculation parameters.

Data Flow Diagram

Describe the relationship between entities in the information system that simulates tax calculation on business

1. Context Diagram

Shows the interaction between the system and external entities such as Taxpayers, Admins, Service Sections, and Audit Sections.
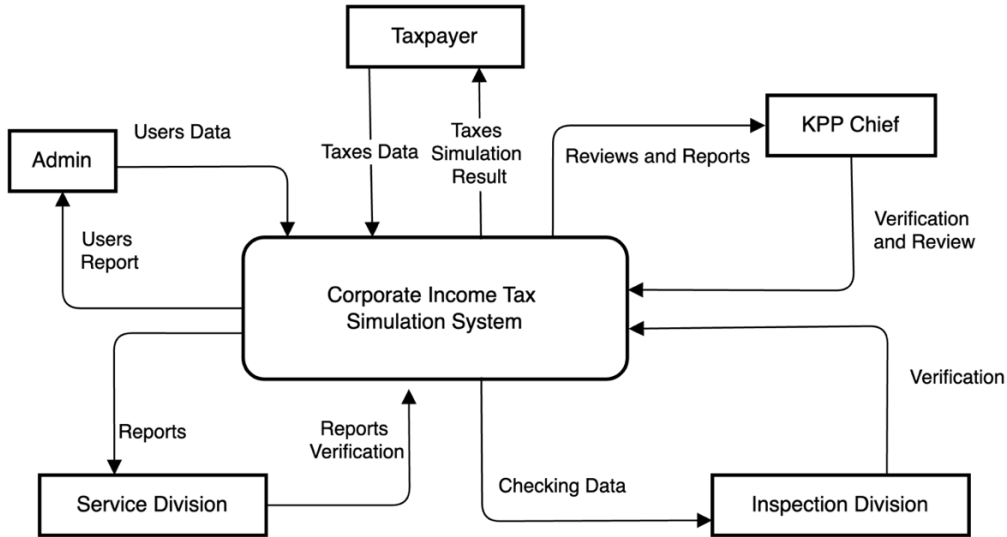
Figure 1. Context Diagram

In figure 1 above, it is explained related to the design of entities involved in the application of corporate income tax simulation. The taxpayer will operate the simulation application to find out the amount of tax value owed to be paid by him. Then the results of the input data will be checked and verified by the Inspection Division, Service Division and the Head of the Jambi Pelayangan Primary Tax Office. In this design, the admin has a user account management function such as storing user data, usernames and passwords for corporate income tax taxpayer user accounts.

2. Data Flow Diagram Level 1

This section outlines the main processes of the system such as tax data processing, tax calculation, report verification, and tax audit.
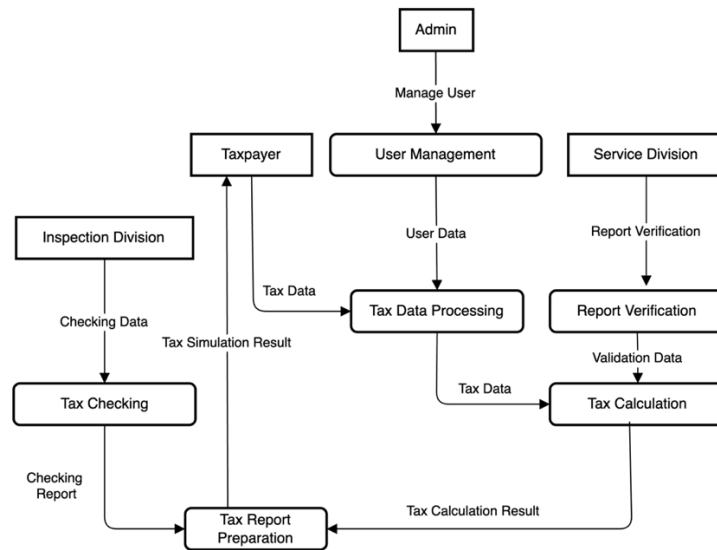
Figure 2. Data Flow Diagram Level 1

In figure 2 above, it is explained that the data processing design is carried out after the taxpayer inputs tax data. The tax data is processed and calculated by considering the data that has been processed by entities from the inspection division and the service division. The inspection and service division will inform taxpayers directly about whether or not there is underpaid or overpaid tax in the previous tax year. This makes the results of tax calculation simulations accurate and accountable. After the taxpayer knows the amount of tax payable, the taxpayer will make a Corporate Income Tax report.
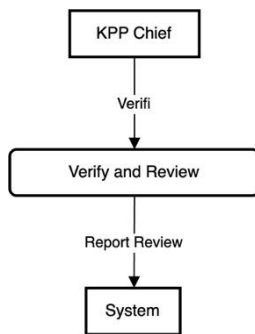
Figure 3. Advanced Data Flow Diagram Level 1

Interface Design

To design the UI/UX design of the income tax input form for corporate businesses, here is a design that includes the essential elements of the form as well as functionality for admins, taxpayers, service sections, and audit sections. An overview of the form design and some UI/UX sketches that can be used. Corporate taxpayers must first log in to their account using a google email account. After logging in, the corporate taxpayer input menu will appear.

```
 ---------------------------------------
| Logo      | Nama Aplikasi       |
|-------------|------------------------|
| Dashboard   | Ringkasan Status Pajak  |
|-------------|------------------------|
[Isi Formulir Pajak] [Periksa Status Pajak] [Unduh Bukti Bayar]
[Perbarui Informasi] [Hubungi Dukungan] |
|--------------------------------------------------------|
| Ringkasan Status Pajak:                  |
|--------------------------------------------------------|
| | Status Pajak Terbaru | [Detail Status]      |
| |----------------------|------------------------------|
| | Tanggal Pengajuan   | [Tanggal]            |
| | Total Pajak Terutang | [Jumlah]            |
| | Status Pembayaran   | [Status]             |
|--------------------------------------------------------|
| Notifikasi:                        |
|--------------------------------------------------------|
| [Notifikasi terbaru terkait pajak]          |
 ---------------------------------------
| Privacy Policy | Terms and Conditions | Contact Us |
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```

Figure 4. Taxpayer Input Form Menu

In this taxpayer input form, taxpayers will fill out the tax form on the menu "isi formulir pajak". Taxpayers can find out if they still have underpaid or overpaid tax bills in the previous tax year on the "periksa status pajak". After making the payment of corporate income tax, the taxpayer can upload proof of payment. On the page menu, the date of submission to fill out the tax form, total tax payable, latest tax status and status of payment of income tax payable in full or not will appear.

```
| Logo       | Nama Aplikasi                                      |
|------------|-------------------------                          |
| Dashboard  | Perbarui Informasi                        |
|------------|-------------------------                          |
| [Nama Usaha]           : [_____]         |
| [Nomor NPWP]           : [_____]    |
| [Alamat Usaha]         : [_____]    |
| [Pendapatan Kotor]     : [_____]    |
| [Biaya Usaha]          : [_____]    |
| [Laba Usaha]           : [_____]    |
| [Koreksi Positif]      : [_____]    |
| [Koreksi Negatif]      : [_____]    |
| [Laba Kena Pajak]      : [_____]    |
| [Pajak Terutang]       : [_____]    |
| [Tanggal Transaksi]    : [____/____/____]      |
| [Jenis Usaha]          : [Dropdown]        |
| [Catatan]       : [_____]  |
|------------------------------------------------|
| [Simpan]  [Batal]                      |
------------------------------------------
| Privacy Policy | Terms and Conditions | Contact Us |
```

Figure 5. Tax Form Input Menu

On the menu "isi formulir pajak" then several displays will appear such as figure 2 which consists of filling in the business name, NPWP number, office address, total gross income, total operating expenses and operating profit. Then corporate taxpayers must fill in the total amount of positive fiscal corrections and negative fiscal corrections. After that, the amount of taxable income along with the amount of corporate tax payable that must be paid will appear according to the applicable tax rate. The tax rates imposed on this application system follow the latest rules so that the amount of tax payable generated is accurate and correct. Corporate taxpayers must fill in the type of business they are running, which is the type of manufacturing, trading, service, banking, retail and other businesses. After that, the data can be stored and can be paid by corporate taxpayers.

When corporate taxpayers have completed tax payments, the service section and audit section will act faster so that they can serve taxpayers properly.

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-----------------------------------------
| Logo      | Nama Aplikasi        |
|------------|------------------------|
| Dashboard   | Seksi Pelayanan / Pemeriksaan |
|------------|------------------------|
| [Verifikasi Dokumen] [Respon Permintaan] [Penanganan Keluhan] [Penyuluhan Pajak] |
|----------------------------------------------------------|
| [Audit Pajak] [Evaluasi Kepatuhan] [Penyusunan Laporan] [Penindakan Pelanggaran] |
|----------------------------------------------------------|
| Daftar Tugas dan Status              |
|----------------------------------------------------------|
| | Tugas | Status | Aksi |                  |
| |-------|--------|------|---------------------------------|
| | Verifikasi Dokumen | [Status] | [Tindak Lanjut] |
| | Respon Permintaan  | [Status] | [Tindak Lanjut] |
| | Penanganan Keluhan | [Status] | [Tindak Lanjut] |
| | Penyuluhan Pajak   | [Status] | [Tindak Lanjut] |
|----------------------------------------------------------|
-----------------------------------------
| Privacy Policy | Terms and Conditions | Contact Us |
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Figure 6. Input Menu of Service Section and Inspection Section

The service section will verify payment submission documents made by corporate taxpayers. If the taxpayer has not completed the obligation to pay the tax bill, the service section will conduct counseling and assistance if there are shortcomings that can be resolved. The service section also responds to requests if there are taxpayers who object to their outstanding taxes and handles the complaints. The audit section will evaluate payments made by taxpayers related to tax bills that arise due to underpayment. Likewise, when a corporate taxpayer submits a request for overpayment, the correctness of the data is checked. In this menu, the status of complaints or services that have been completed or not will appear along with the follow-up that has been carried out by the service and inspection section.

Database Design

Company: A representation of the corporate entity, with the attributes of name, NPWP, and address. The Tax calculation method () is used to calculate the tax payable. Business Unit: A representation of the business unit within the company, with the attributes of unit name, unit type, revenue, and expenses. The Profit calculation method() is used to calculate the profit of a business unit. Transaction: A representation of financial transactions within a business unit, with attributes of date, amount, and type of transaction. The get Details() method is used to get the transaction details. Corporate Tax: A representation of the calculation of corporate income tax, with the attributes of taxable profit and tax rate. The Tax calculation method() is used to calculate taxes based on taxable profits. Admin: A representation of the system administrator who has the username and password attributes. Admins can add, delete, and change user (company) data through the add User(), delete User(), and modify User() methods. Service Section: A representation of the service section that has the attributes of name and position. The service section can verify reports, process tax returns, and provide counseling through the report verification method(), the return() process, and provide counseling(). Examination Section: A representation of the examination section that has the attributes of name and title. The audit section can conduct inspections, make audit reports, follow up on audits, conduct financial audits, document inspections, and verify compliance through the method of conducting Audit(), making Audit Reports (), Follow-up Audits (), Financial audits (), Document inspections (), and Compliance verification (). Taxpayer: A representation of the taxpayer entity with the attributes of name, NPWP, address, and type of tax. The Tax report method () is used to report taxes, pay taxes () to pay taxes, and check Tax Status () to check tax status.

Relationship

An Admin can manage multiple companies. A Service Section can serve several Companies. An Inspection Section can inspect several Companies. A Taxpayer can be registered with several Companies. A Company can have multiple Business Units. Each Business Unit can record multiple Transactions. Each Business Unit has one Corporate Tax to calculate taxes.

Here is the database design for the corporate tax simulation system. This design includes the key tables needed to manage taxpayer, user, report, verification, and audit data.

Table 1.
System Access User

Field	Type	Description
user_id	INT	Primary Key, Auto Increment
username	VARCHAR(50)	Nama pengguna
password	VARCHAR(255)	Password pengguna
email	VARCHAR(100)	Email pengguna
role	ENUM	Peran pengguna (admin, wajib_pajak, seksi_pelayanan, seksi_pemeriksaan, kepala_kpp)
created_at	TIMESTAMP	Timestamp saat pengguna dibuat
updated_at	TIMESTAMP	Timestamp saat pengguna diperbarui

Table 2.
Taxpayer

Field	Type	Description
wp_id	INT	Primary Key, Auto Increment
user_id	INT	Foreign Key ke tabel users
nama	VARCHAR(100)	Nama wajib pajak
npwp	VARCHAR(20)	NPWP wajib pajak
alamat	VARCHAR(255)	Alamat wajib pajak
created_at	TIMESTAMP	Timestamp saat data dibuat
updated_at	TIMESTAMP	Timestamp saat data diperbarui

Table 3.
Corporate Income Tax

Field	Type	Description
pajak_id	INT	Primary Key, Auto Increment
wp_id	INT	Foreign Key ke tabel wajib_pajak
pendapatan	DECIMAL(15,2)	Pendapatan wajib pajak
pengeluaran	DECIMAL(15,2)	Pengeluaran wajib pajak
created_at	TIMESTAMP	Timestamp saat data dibuat
updated_at	TIMESTAMP	Timestamp saat data diperbarui

Table 4.
Verification of Service Section Reports

Field	Type	Description
verifikasi_id	INT	Primary Key, Auto Increment
pajak_id	INT	Foreign Key ke tabel pajak
status	ENUM	Status verifikasi (verified, pending, rejected)
comments	TEXT	Komentar verifikasi
created_at	TIMESTAMP	Timestamp saat data dibuat
updated_at	TIMESTAMP	Timestamp saat data diperbarui

Table 5.
Tax Audit by the Audit Section

Field	Type	Description
pemeriksaan_id	INT	Primary Key, Auto Increment
pajak_id	INT	Foreign Key ke tabel pajak
findings	TEXT	Temuan pemeriksaan
recommendations	TEXT	Rekomendasi pemeriksaan
created_at	TIMESTAMP	Timestamp saat data dibuat
updated_at	TIMESTAMP	Timestamp saat data diperbarui

Table 6.
Review and Verification of the Head of the Primary Tax Office

| Field	Type	Description
pantauan_id	INT	Primary Key, Auto Increment
verifikasi_id	INT	Foreign Key ke tabel verifikasi
status	ENUM	Status pantauan (approved, rejected, pending)
remarks	TEXT	Catatan pantauan
created_at	TIMESTAMP	Timestamp saat data dibuat
updated_at	TIMESTAMP	Timestamp saat data diperbarui

Relationship Between Tables

Relationships between tables consist of **users**: One user can have many taxpayer data (wajib_pajak), **wajib_pajak**: One taxpayer can submit many tax data (tax), **tax**: One tax data can be verified by many verifications (verification), **verification**: One verification can be monitored by many monitors (monitoring), **tax**: A single tax data can be checked by multiple audits.

Entity Relationship Diagram

The following is an Entity Relationship Diagram (ERD) for a corporate tax simulation system that includes the main tables and the relationships between the tables:

Table 7.
Entity Relationship Diagram
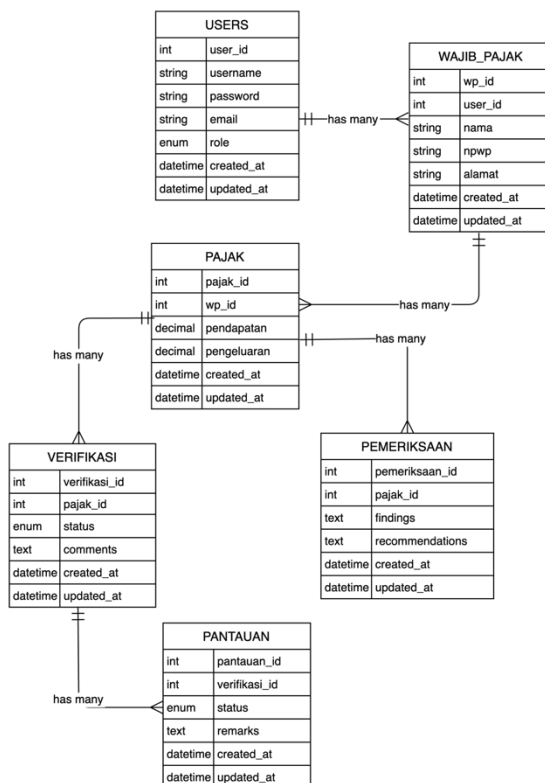
CONCLUSIONS AND SUGGESTIONS

Based on the results of the study and data analysis, it was concluded that the design of the corporate income tax simulation application system aims to assist companies in calculating and planning their tax liabilities effectively and efficiently. This design to make it easier for users to input financial data, perform tax calculations based on applicable tax regulations, and generate reports needed for tax reporting.

For future research is to carry out the implementation according to the design and conduct direct testing of the application to ensure it functions in line with the requirements. We want to involve a tax consultant or tax expert in the next research to ensure that the application handles a variety of complex tax scenarios correctly.

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