



ANALYSIS OF THE IMPLEMENTATION OF PPH 21 USING THE NET METHOD AS AN EFFICIENCY EFFORT OF CORPORATE INCOME TAX BURDEN AT PT AQILA DUTA BALISFA

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Article Info	Abstract
Accepted July , 2024	<p>The government is trying to maximize budget revenue to increase National Development sustainably..Tax is the largest source of income for the country. However, from an economic perspective, for companies, tax is a burden that can reduce the company's income or profit.</p> <p>This study aims to analyze tax planning using the net method and tax planning using the gross up method. PT Aqilah Duta Balisfa uses the net method as a measuring tool in paying income tax article 21. The results of the analysis show that tax planning for income tax article 21 using the gross up method is the most appropriate for companies to make corporate income tax efficient.</p>
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INTRODUCTION

The 1945 Constitution of the Republic of Indonesia states that the national goals of the Indonesian government are to protect the country, improve public welfare, educate the nation's life, and implement world order. In order for these national goals to be realized, the government has been implementing various policies related to national development. National development means continuous activities to advance the welfare and prosperity of the Indonesian people both materially and spiritually (Anggara & Sumantri, 2016).



Development requires high spending so that the government seeks to utilize the potential sources of financing it has. The largest State Revenue Budget which is the first supporter in achieving the realization of state revenue comes from the tax sector. The government has enacted Law Number 7 of 2021 concerning the Law on Harmonization of Tax Regulations (UU HPP) on October 29, 2019. The Directorate General of Taxes (DJP) continues to carry out reforms in the form of updates and improvements to tax policies and tax administration systems so that the potential for tax revenue can operate optimally.

Changes in Tax Regulations also have an impact on applicable tax rates. In accordance with the ratification of the latest regulations of the HPP Law, there is an additional layer of income tax Article 21, if previously there were only four layers subject to PPh 21 on January 1, 2022, one more layer has been added, namely by adding a 35% rate with Taxable Income in a year above five billion rupiah. The government has also increased the limit of Taxable Income in a year which is from IDR 0-IDR 50 million. This change can affect the calculation of PPh Article 21 for employees who have a PKP per year above fifty million to sixty million rupiah. (Praniela et al., 2022).

Tax is a government revenue that comes from citizens that is mandatory and is used to finance state expenditure needs (Resmi, 2019). However, for taxpayers, taxes are considered as 2 expenses that can reduce profits or income.

One of the efforts that can be made by companies in fulfilling their tax obligations is to streamline costs by preparing tax planning. Tax planning is the process of organizing the efforts of individual taxpayers or business entities in such a way as to utilize various possible loopholes that can be taken by the company within the corridor of tax regulations, Pohan (2015).

Tax planning that can be carried out by companies includes tax planning for Income Tax Article 21. According to Mardiasmo (2016: 197) "Income Tax Article 21 is a tax on income in the form of salaries, wages, honorariums, allowances, and other payments in any name and in any form in connection with work or position, services and activities carried out by individuals who are domestic tax subjects.

In general, tax planning is carried out by organizing the business of the Taxpayer or group of Taxpayers in such a way that their tax debts, both income tax (PPh) and other taxes, are at the lowest possible level.

Mardiasmo (2017), the income received will increase the employee's income tax burden and increase the company's tax burden if it is borne by the employee himself in the form of allowances, while income that is not the object of Article 21 Income Tax will not increase the Article 21 Income Tax owed.

So usually many companies make efforts to pay their taxes as small as possible and not violate applicable tax regulations as long as it is possible. So that the company gets the maximum results possible (Pohan, 2016).

The application of Tax Planning methods that can be used are the Net and Gross Up methods. The tax deduction method where the person responsible for paying the employee's Article 21 Income Tax is the employer is an understanding related to the Net method. While the gross up method is a method where employees



will be given benefits by the company in an amount equal to the amount of tax to be deducted (Khairani & Silalahi, 2022).

Based on the interview that has been conducted directly to the employee of PT Aqilah Duta Balisfa, namely Mr. Yudi Riyanto as the finance department, the results of the interview are as follows. The company has carried out its tax obligations by adopting the principle of the Withholding system which gives the company the authority as a third party to determine the amount of tax imposed on each of its employees.

As a company engaged in the field of cargo loading and unloading from transportation to the sea, PT Aqilah Duta Balisfa aims to obtain maximum profit, so the company needs good planning to minimize the costs incurred by the company. Currently, PT Aqilah Duta Balisfa uses the Net Method in implementing tax planning for Income Tax Article 21 of Permanent Employees, in order to minimize the tax burden borne by the company.

According to Chaezahrani, S's (2016) research, regarding the Implementation of Tax Planning on Income Tax Article 21 Deductions of Permanent Employees of PT RSA in Minimizing Corporate Income Tax. Based on the results of the analysis that has been carried out, it states that tax planning with the gross up method has an effect on the amount of Corporate Income Tax.

According to Juniawaty's research (2018), regarding Tax Planning of Income Tax Article 21 as an Effort for Corporate Tax Efficiency. Based on the results of the analysis that has been carried out, it states that Tax planning using the Gross Up method can be a choice for companies to reduce the burden of Income Tax.

According to Hartiningrum's Research (2016), regarding the Analysis of Tax Planning for PPh 21 at PT. KAI stated that there was a major error. Therefore, PT. Kai Bandung needs to apply the Net method to calculate PPh Article 21 and update PTKP so that the PPh 21 paid by the company is in accordance with the actual situation and helps the company to reduce the value of employee PPh Article 21 deposits.

According to Arham's research, 2016, related to tax planning of PPh article 21 using the Gross Up method. Based on the research results, there was a company error in calculating Non-Taxable Income (PTKP) which caused the calculation of PPh Article 21 to be larger. The researcher suggested that the company switch to using the net method.

Based on this background and previous research, the author is interested in conducting research with the title "Analysis of the Implementation of PPh 21 Planning for Permanent Employees Using the Net Method as an Effort to Efficiently Pay Corporate Income Tax Burden at PT Aqilah Duta Balisfa"

RESEARCH METHODS

This study uses a qualitative descriptive research method as a basis for writing. (Sugiyono, 2021), "the qualitative method is a research method based on the philosophy of postpositivism or entrepreneurship, used to research natural object conditions, where the researcher is the key instrument, data collection techniques are carried out by triangulation (a combination of observation, interviews, documentation)".



The data sources obtained in this study are primary and secondary data. Primary data were obtained from direct interviews with sources or informants who were considered to have the potential to provide relevant and actual information. While secondary data were obtained from PT Aqilah Duta Balisfa in the form of financial reports and permanent employee salary data.

The data analysis technique in this study uses a non-statistical analysis technique, (Warsito, 2017:88-89) states that this analysis does not carry out statistical calculations, this analysis activity is carried out by reading the data that has been processed. The steps that must be taken in conducting data analysis are as follows:

1. Data Reduction

Data reduction is the process of selecting, focusing on simplification, abstraction and transformation of raw data or rough data that emerges from written notes in the field. Analysis of this research data through interviews with informants, after conducting interviews by rewriting the results of the interviews, then used as data reduction, namely recording and taking the core of information that is in accordance with the research context. So in qualitative research it can be simplified in various ways including: summary description, classifying and selecting.

2. Data Presentation

Data presentation is the arrangement of complex information into a systematic form, so that it becomes more selective and simple and provides the possibility of drawing data conclusions and taking action. The reduced data will be described in narrative form by the author.

3. Drawing conclusions

The definition of conclusion/Verification is a review or conclusion that arises from data after being tested for its truth. Drawing conclusions from data and verification or answers to the formulation of problems in qualitative analysis that are temporary and will develop or change if strong and supporting evidence is found in data collection. If the conclusion is supported by strong or consistent evidence when facts are found in the field, then the conclusion obtained is accurate or credible, the conclusion can be a descriptive theory or an unclear object becomes clear after being studied.

RESULTS AND DISCUSSION

This research analysis is related to income tax planning PPh 21 as an effort to increase tax burden efficiency at PT Aqilah Duta Balisfa in 2021. This study uses the theory according to Pohan (2017: 21) which has indicators, namely taxes that do not violate tax provisions, are business-wise reasonable, supported by adequate evidence. The following is a table of the salary list of permanent employees of PT Aqila Duta Balisfa in 2021 which is used as the basis for calculating income tax article 21.

Table 1. List of Permanent Employee Salaries of PT AQILAH DUTA BALISFA

No	Employee Name	Status	Basic salary	Other Allowances	Bonus Bonus	Gross Income per
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						Year
1	Mr. Pb	K/3	117,000,000	96,000,000	19,500,000	232,500,000
2	Mr. Hd	K/2	105,000,000	78,000,000	17,500,000	200,500,000
3	Mr. Aw	k/2	53,400,000	54,000,000	8,900,000	116,300,000
4	Mr. Md	K/1	43,200,000	42,000,000	7,200,000	92,400,000
5	Mr. Yr	K/1	43,200,000	42,000,000	7,200,000	92,400,000
6	Mr. Bs	K/3	43,200,000	30,000,000	7,200,000	80,400,000
7	Mrs. Ad	Kinde rgarte n/0	43,200,000	30,000,000	7,200,000	80,400,000
8	Mr. Mq	K/2	43,200,000	30,000,000	7,200,000	80,400,000
9	Mr. Ar	K/2	43,200,000	30,000,000	7,200,000	80,400,000
10	Mr. Ds	K/2	43,200,000	30,000,000	7,200,000	80,400,000
	Total		577,800,000	462,000,000	96,300,000	1,136,100,000

Source: Internal Data of PT Aqilah Duta Balisfa (Processed by Researchers, 2022)

Based on the table above which is sourced from PT Aqilah Duta Balisfa Internal Data 2021 and processed by the author, it can be seen that the income data of PT Aqilah Duta Balisfa's permanent employees at the end of 2021 amounted to 10 permanent employees. From this data, a gross income of Rp. 1,136,100,000 can be obtained from basic salary plus THR and other allowances.

Calculation of Income Tax Article 21 Net Method

The method of tax deduction with Income Tax Article 21 of employees will be paid by the company is called the net method. This means that the income earned by employees will not be reduced by Income Tax Article 21 because the burden of Income Tax Article 21 will be borne by the company. The calculation of Income Tax Article 21 for one of PT Aqilah Duta Balisfa's employees (in rupiah) using the net method is as follows:

Employee Name : Mr. Pb

Status : Married (K/3)

Basic salary a year (12 x 9,750,000)	117,000,000
Allowance	115,500,000
Gross Income Amount	232,500,000
Reducer:	
Office fee (15% 232,500,000)	34,875,000
Pension Contribution	-
Amount of reduction	34,875,000
Net income per year	226,000,000
PTKP (K/2)	72,500,000
Taxable income	154,500,000
Article 21 Income Tax per year	18,175,000

The net method calculation of the company can be seen that the company will bear Article 21 Income Tax for one year amounting to Rp 18,175,000. The salary that the



employee will receive will not be reduced because the company is the one who bears the costs of Article 21 Income Tax.

Table 2. Summary of Calculation of Income Tax Article 21 Net Method

No	Employee Name	Status	Gross Ph. per year	Ph. Net per year	PTKP	PKP	PPH 21 per year
1	Mr. Pb	K/3	223,500,000	226,500,000	72,000,000	154,500,000	18,175,000
2	Mr. Hd	K/2	200,500,000	194,500,000	67,500,000	127,000,000	14,050,000
3	Mr. Aw	k/2	116,300,000	110,485,000	67,500,000	42,985,000	2,149,250
4	Mr. Md	K/1	92,400,000	87,780,000	67,500,000	20,280,000	1,014,000
5	Mr. Yr	K/1	92,400,000	87,780,000	67,500,000	20,280,000	1,014,000
6	Mr. Bs	K/3	80,400,000	76,380,000	72,000,000	4,380,000	262,800
7	Mrs. Ad	Kinder garten/0	80,400,000	76,380,000	54,000,000	22,380,000	1,342,800
8	Mr. Mq	K/2	80,400,000	76,380,000	67,500,000	8,880,000	532,800
9	Mr. Ar	K/2	80,400,000	76,380,000	67,500,000	8,880,000	532,800
10	Mr. Ds	K/2	80,400,000	76,380,000	67,500,000	8,880,000	532,800
	Total		1,136,100,000	908,945,000	670,500,000	418,445,000	39,606,250

Source: Internal Data of PT Aqilah Duta Balisfa (Processed by Researchers, 2022)

Of the amount of Rp. 39,606,250 of Article 21 Income Tax borne by the company, it will not be included in the calculation of the Article 21 Income Tax Return (SPT), because it cannot reduce the company's gross income as a deductible cost, then as a tax withholding or collector, the company is obliged to pay and report to the tax office.

Calculation of Article 21 Income Tax using the gross up method

Tax deductions using the gross up method mean that employee benefits are given by the company, the amount of which is formulated to be the same as the amount of Income Tax Article 21 owed for each employee. The benefits received become an additional amount of employee income which is then subject to Income Tax Article 21.

Calculating the amount of Taxable Income (PKP) without tax allowances. After that, calculate the amount of tax allowances using the gross up method tariff layer formula. The following is the calculation for Article 21 Income Tax of PT Aqilah Duta Balisfa employees using the gross up method.

Employee name: Mr. Pb

Status : Married (K/3)

Basic salary a year (12 x 9,750,000)	117,000,000
Allowance	115,500,000
Gross Income Amount	232,500,000
Reducer:	
Office fee (15% 232,500,000)	34,875,000
Pension Contribution	-
Amount of reduction	34,875,000
Net income per year	226,000,000



PTKP (K/2)	72,500,000
Taxable income	154,500,000

From the calculation above, it can be seen that the Taxable Income (PKP) for the employee in the name of Mr. Pb is Rp154,500,000. Thus, the calculation rate of the gross up method uses the second layer rate because the PKP is more than Rp57,000,000. So the calculation to find out the amount of tax allowance is as follows:

Tax Allowance = (PKP - Rp 57,000,000) x 15/85 + Rp 3,000,000 = (Rp 154,500,000 - Rp 57,000,000) x 15/85 + Rp 3,000,000 = Rp. 20,205,882. The calculation of the acquisition of employee tax allowances for Mr. Pb can be seen that the total tax allowance for Article 21 Income Tax is Rp 20,205,882 per year.

Table 3. Summary of Income Tax Article 21 Calculation Using the Gross Up Method

No	Employee Name	Status	Tax Allowance	Ph. Net per year	PTKP	PKP	PPh 21 per year
1	Mr. Pb	K/3	6,000,000	226,500,000	72,000,000	154,500,000	20,205,451
2	Mr. Hd	K/2	6,000,000	194,500,000	67,500,000	127,000,000	15,352,941
3	Mr. Aw	K/2	5,815,000	110,485,000	67,500,000	42,985,000	2,262,368
4	Mr.Md	K/1	4,620,000	87,780,000	67,500,000	20,280,000	1,067,368
5	Mr.Yr	K/1	4,620,000	87,780,000	67,500,000	20,280,000	1,067,368
6	Mr. Bs	K/3	4,020,000	76,380,000	72,000,000	4,380,000	230,526
7	Mrs. Ad	Kinde rgarte n/0	4,020,000	76,380,000	54,000,000	22,380,000	1,177,894
8	Mr. Mq	K/2	4,020,000	76,380,000	67,500,000	8,880,000	467,368
9	Mr. Ar	K/2	4,020,000	76,380,000	67,500,000	8,880,000	467,368
10	Mr. Ds	K/2	4,020,000	76,380,000	67,500,000	8,880,000	467,368
	Total		47,155,000	908,945,000	670,500,000	418,445,000	42,776,451

Source: Internal Data of PT Aqiilah Duta Balisfa (Processed by Researchers)

In the calculation of Income Tax Article 21 which has been presented in the table above, it can be seen that the amount of Income Tax Article 21 the company provides is an allowance of IDR 42,776,451, which amount can then be deducted.

Comparative analysis of Article 21 Income Tax net and gross up methods

Comparison of Income Tax Article 21 calculations between the net method and the gross up method is presented in table 4.8

Table 4. Comparison of Income Tax Article 21 Calculations Using the Net Method and the Gross Up Method

No	Name	Comparison		Difference
		Net Method	Groos Up Method	
1	Mr. Pb	18,175,000	20,205,882	2,030,882
2	Mr. Hd	14,050,000	15,352,941	1,302,941
3	Mr. Aw	2,149,250	2,262,941	113,691
4	Mr.Md	1,014,000	1,067,368	53,368
5	Mr.Yr	1,014,000	1,067,368	53,368
6	Mr. Bs	262,800	230,526	-32,274



7	Mrs. Ad	1,342,800	1,177,894	-164,906
8	Mr. Mq	532,800	467,368	-56,432
9	Mr. Ar	532,800	467,368	-56,432
10	Mr. Ds	532,800	467,368	-56,432
	Amount	39,606,250	42,776,451	3,187,774

From the calculation of Article 21 Income Tax above, it can be seen that the difference in calculation between the net and gross up methods is greater than the gross up method, which is 3,187,774. The tax strategy uses tax saving as an effort to make the tax burden more efficient by choosing to impose taxes at a low rate. For example, providing benefits in kind to employees and not being charged as an expense in calculating corporate income tax. The policy of providing benefits in kind can be changed, the provision is not in kind and is included as employee income so that it can be deducted as an expense and this will result in a decrease in corporate income tax, the decrease in corporate income tax will be greater than the tax allowance.

Table 5. Calculation of Profit and Loss Report for 2021

information	Application of Net Method	Implementation of Groos Up Method
Net sales	10,209,838,024	10,209,838,024
Cost of goods sold	(7,011,919,760)	(7,011,919,760)
Gross profit	3,197,918,264	3,197,918,264
Operating Expenses	(2,018,220,372)	(2,018,020,372)
Other Income	4,330,804	4,330,804
Other Expenses	-	-
Income Tax Article 21	39,606,250	
Tax allowance		42,776,451
Profit before tax	1,144,422,446	1,141,252,245
Corporate Income Tax	(357,133,445)	(251,074,494)
Net profit	787,289,001	890.176.751

Source: Internal Data of PT Aqilah Duta Balisfa (Processed by Researchers)

From the table above, it can be seen that with the net method, the company PT. Aqilah Duta Balisfa generated a profit before tax of Rp. 1,144,422,446 with a total net profit of Rp. 787,289,001. Meanwhile, if the company PT Aqilah Duta Balisfa uses the Gross up Method as a tax planning effort, the profit before tax is Rp. 1,141,252,245 with a net profit of Rp. 890,176,751. Where when compared to the net profit obtained in 2021, if the company uses the gross up method, the difference in net profit obtained is Rp. 95,790,256.

By implementing Tax Planning PPh article 21 using the gross up method, it has a major impact on the Income tax burden. By using the gross up method, the company's income tax burden can be more efficient than using the net method. Based on these tables, we can see a comparison of the income tax burden that must be paid by the company. And by using the gross up method, the corporate income tax burden that must be paid by the company is smaller than using the net method.

Furthermore, from table 4.6, to analyze the magnitude of the impact of Article 21



Income Tax planning in achieving tax efficiency, it is necessary to compare the totality of PT Aqilah Duta Balisfa's tax planning which will be presented in the following table:

Table 6. Calculation of Total Tax Burden using the Net and Gross Up Methods

Information	Net Method	Groos Up Method	Difference
Income Tax Article 21	39,606,250	42,776,451	3.170.201
Corporate Income Tax	357.133.445	251,075,494	10,057,951
Income Tax Payable	396,739,695	293,851,945	102,887,750

From the data analysis above, it can be seen that the gross up method provides greater tax efficiency for companies and employees, because the total PPh owed is lower than the net method with a difference of Rp102,887,750. In the calculation of income tax article 21, there was a decrease of Rp3,170,201, but this decrease can be optimized by increasing corporate tax by Rp10,057,951.

At first glance, the policy of implementing Article 21 Income Tax Calculation using the gross up method seems to burden the company, because employee income will increase more as a result of the addition of tax allowances which also has an impact on higher tax expenditures so that it looks like a waste. However, when viewed from the fiscal side, this has a positive impact and is more profitable for the company because the tax burden causes the operational burden in the company's fiscal report to be higher so that the company's income becomes lower and tax payments can automatically be minimized. This is an effort to make corporate income tax payments more efficient.

CONCLUSION AND SUGGESTIONS

From the results of the discussion in chapter IV regarding descriptive qualitative analysis, the following conclusions can be drawn:

1. The net method is a method of tax deduction with the party responsible for the employee's Article 21 Income Tax being the company concerned, and from the calculation of Article 21 Income Tax at PT. Aqilah Duta Balisfa using the net method, it is known to be Rp. 39,606,250.
2. The gross up method is a method in which employees will be given tax allowances in the amount of income tax article 21. The allowance will be paid as income tax deposits article 21. By using the gross up method at PT. Aqilah Duta Balisfa, it can be seen that the tax allowance issued by the company is Rp 42,776,451.
3. The net method applied by the company is less efficient, although the income tax article 21 borne by the company is smaller than the tax allowance (in the net method) but the corporate income tax issued in the net method is much higher. So that the total tax borne, namely income tax article 21 plus corporate income tax, is higher than income tax article 21 plus tax allowance (gross up method). Thus the net profit obtained will be greater if using the gross up method.



From the discussion and analysis outlined by the author, the author provides the following suggestions:

1. For PT Aqilah Duta Balisfa Company, it is better to use the gross up method in calculating Article 21 Income Tax, because by using this method, employees can feel satisfied so that they can increase employee motivation and employee productivity. In addition, the company will get tax efficiency from the calculation using the gross up method because it can reduce corporate income tax and get higher net profit. Moreover, if the number of permanent employees of the company increases, the amount of difference in tax costs borne between the net method and the gross up method will be higher.
2. For further researchers, it is recommended not to conduct the same research for smaller companies, because it is possible that the mismatch due to the number of permanent employees will not have a significant effect on the taxes that must be paid by the company and the company's net profit.
3. This study still has limitations where in this study there is a lack of in-depth interviews and in the study the calculation of PPh 21 was carried out for one period only, namely 2021 and in one company, so that for further research it is recommended to increase the calculation period not only one year, so that comparisons can be made each year and based on the conclusions of the study that have been explained previously, it is known that tax savings efforts can be made by planning PPh 21 tax using the net method, so it is recommended that PT Aqilah Duta Balisfa if they want to save PPh 21 can consider applying the gross up method in calculating PPh 21.

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