

Perception Of Tax Consultants View Motivation, Loopholes, And Csr On The Desire To Do Tax Planning

Abdurrahman Nazhif ¹, Dewi Pudji Rahayu ², Ilham Jamaludin ³, Jihan Wasilah ⁴, Resti Sintya Sari ⁵
nazhif.tralala@gmail.com¹, dewirahayu@uhamka.ac.id², jihanpcy10ap3@gmail.com³

¹²³⁴⁵Universitas Muhammadiyah Prof. DR. HAMKA

Abstract. This study aims to determine the perception of tax consultants regarding motivation (X1), Loopholes (X2), and CSR (X3) on the desire to do Tax Planning (Y). The population in this study are employees of PT Pratama Indomitra Consultant. The sample used as respondents are 60 employees of PT Pratama Indomitra Consultant. The results of this study indicate that motivation has a t-count significance value of 3.961 > the t-table value is 2.003, and Loopholes have a t-count significance value of 2.006 > the t-table value is 2.003, and CSR has a t-count significance value of 0.762 < t-table value of 2.003. Tax Planning has a significance value of 0.000 < 0.05. Furthermore, it has an Adjusted R Square value of 0.430 or 43%, while the remaining 57% is influenced by other variables or variables not examined in this study.

Keywords: Motivation, Loopholes, Corporate Social Responsibility, Tax Planning.

1 Introduction

Taxes have historically existed in line with the birth of a country and will remain as long as that country exists. The sentence that is quite popular in the world of taxation is "in this world, and nothing can be said to be certain except death and tax." In this context, a clear legal basis is needed so that the imposition of taxes has legal force in the implementation of taxes. To solve tax problems, of course, we need an expert who has expertise in the field of taxation. A tax consultant is a right choice to be able to solve tax problems experienced by companies and individuals. Tax consultants can help taxpayers carry out their rights and obligations in the field of taxation through the provision of consulting services so that the implementation of rights and obligations can be in line with tax regulations [1].

Individual and corporate taxpayers choose consultants to help fulfill their tax obligations because they do not understand tax regulations. Taxpayers feel that tax regulations are complicated. In addition, consultants can influence taxpayers to comply with tax regulations [2]. This fact is in line with research [3] which explains that the level of tax compliance can increase from ethical practices carried out by tax consultants. The Tax Consultant Professional Standard states that a Tax Consultant is a person who has expertise in the scope of his duties, provides services in the field of taxation freely and professionally to accommodate taxpayers to obtain rights and carry out obligations in the field of taxation by regulations in the field of taxation [4]. Substantive fulfillment of tax obligations is in line with the contents of the tax law [5].

Taxes are a cost to the business because they will lower their profit, so the management will work to minimize the tax burden in order to maximize their profit. Tax planning is the term for legal efforts to reduce taxes. Tax planning, in general, can be viewed positively as the full, accurate, and prompt performance of tax duties to prevent resource wastage. Tax planning is a systematic approach used by businesses to lower their tax liability by putting in place various strategies, procedures, and techniques while staying within the bounds of the law [6]. Several factors influence the desire to do tax planning, one of which is the motivational factor. According to [7], it is stated that the motivation underlying doing a tax planning generally comes from three elements of taxation, namely: 1) Tax policy; 2) tax law (tax law); and 3) tax administration (tax administration). These three elements occur according to the process according to the time sequence of the preparation of the tax system.

The motivation that underlies the taxpayer to reduce the tax burden is to get the maximum profit. Therefore the taxpayer pays a tax consultant to fulfill his tax obligations. One is the desire to do tax planning that will streamline the taxpayer's tax burden. So that the greater the motivation, the higher the desire to do tax planning [7]. This is supported by research conducted by [6], [8]–[10].

Loopholes are the second factor that affects the desire to perform tax planning. The use of the Gross-Up method under certain conditions, the inventory method under certain conditions, the use of suitable depreciation methods, and accelerating the cost of asset acquisition are just a few examples of the numerous loopholes in tax regulations that companies can still take advantage of to pay the least amount of tax possible. Through a capital lease, all of which have the meaning of optimizing the tax burden or the company does not pay the appropriate amount of tax, pays the "minimal" amount of tax but is still carried out legally, which does not violate the applicable tax provisions. Tax consultants can find loopholes in tax regulations from the insights they have. Because of their expertise, tax consultants are often asked by taxpayers to solve tax problems that taxpayers experience. A tax consultant must understand tax regulations so that he gets loopholes from a regulation, from

which the tax consultant can advise taxpayers to do tax planning to minimize the tax burden legally and not violate applicable regulations. The stronger the consultant's capacity to comprehend tax laws and identify loopholes, the greater the urge to engage in tax planning. This is consistent with analysis by [8], [9], [11]–[13].

Corporate Social Responsibility is the third element (CSR). According to the European Commission, corporate social responsibility (CSR) is the practice of businesses voluntarily integrating social and environmental issues into their commercial operations with its stakeholders. [14]. CSR refers to the voluntary efforts a business makes to benefit society and the environment. In addition, Morsing & Spence [15] CSR is a strategy businesses develop to quell criticism while maintaining their ability to conduct business as usual. CSR and community and environmental projects could be used to lessen the tax burden payable. Companies that carry out CSR well will get a good image. As [16], one of the reasons companies carry out CSR is to improve the company image. With the implementation of CSR in a company, the community will assess the business as one that is mindful of its impact on the environment. With this explanation, this study want to see the relationship between motivation, loopholes, and corporate social responsibility with tax planning.

2 Literature Review

2.1 Motivation

According to [7] said that to maximize after-tax income is the driving force behind tax planning. by carefully taking advantage of the opportunities that exist in tax regulations by taking advantage of differences in rates, differences in treatment, loopholes, and taxes. There are 3 (three) trend factors that motivate taxpayers to carry out tax planning, namely tax policy, Taxation Law, and Tax Administration [7].

Alternatives to the many aims that must be met by the tax system include tax policy. Some reasons support tax planning from many angles of tax policy, namely: 1) Type of tax to be collected. In the modern tax system, many types of taxes must be the primary consideration, both in the form of direct taxes and indirect taxes and excise, such as: (a) Corporate and Personal Income Tax; (b) Taxes on capital gains; (c) Withholding tax on salaries, dividends, rent, interest, royalties, and others; (d) Taxes on imports, exports and import duties; (e) Tax on prizes/raffles; (f) Stamp duty; (g) Capital transfer taxes; (h) Business licenses and other trade taxes. 2) Tax subject. Indonesia is a country that adheres to a classical system where there is a separation between business entities and their private owners (shareholders), which will result in double taxation. [7]. The existence of differences in tax treatment for dividend payments of business entities to individual shareholders and shareholders in the form of business entities causes businesses to plan taxes appropriately and properly to enable the lowest feasible reduction in the tax burden and that company resources can be used for other purposes. 3) Tax object. The existence of different tax treatments on tax objects that are economically essentially the same will lead to efforts to plan taxes so that the tax burden obtained is low. 4) Tax rate. The existence of a scheduled taxation rate applied in Indonesia has resulted in a tax planner trying as much as possible to be subject to the most minimal tariff. Barry Bracewell and Milnes said in [7] that the greater the tax burden, the stronger the motive, and the broader the scope of tax avoidance because taxpayers can avoid higher tax rates but still owe a lower tax rate. 5) Tax payment procedure. The self-assessment and payment systems require tax planners to plan their taxes adequately and appropriately. Currently, the implementation of the withholding tax collection system in Indonesia is increasingly being improved. This disrupts the company's cash flow and can also result in overpayment of the preliminary collection, even though obtaining restitution for the excess takes time and money.

2. Tax Law (Tax Law) In fact, no law ideally regulates all aspects that occur in this world. Consequently, other provisions are always followed in its implementation (Regulations issued by the government, Presidential Decrees, Minister of Finance Decrees, and Director-General of Taxes Decrees). The implementation rules frequently go against the letter of the law because they are tailored to the objectives of policymakers. Due to the opening of these loopholes, taxpayers might carefully consider these chances for effective and efficient tax preparation..

3. Tax Administration (Tax Administration)

Indonesia is a country with a large area and a substantial population. As a developing country, Indonesia is still experiencing difficulties in carrying out its tax administration adequately. This motivates businesses to implement sound tax planning in order to prevent administrative and criminal penalties that may be incurred as a result of discrepancies in tax authorities' and taxpayers' interpretations resulting from the scope of applicable tax regulations and inadequate information systems.

2.2 Loopholes

To solve tax problems, of course, we need an expert who has expertise in the field of taxation. A tax consultant is a right choice to be able to solve tax problems experienced by companies and individuals. Tax consultants can assist taxpayers in implementing their rights and obligations in the field of taxation by providing consulting services so that the implementation of rights and obligations can be in line with tax regulations [1]. Loopholes are a tax avoidance concept that can be utilized in the law to minimize the tax burden on taxpayers.

Loopholes are not violating tax regulations because taxpayers use loopholes to minimize the amount of tax that must be paid. The knowledge that must be known in advance and most importantly, by taxpayers is the application of tax planning because it is very useful for them in determining loopholes that can later be very profitable for them or the taxpayers themselves [11]. This motivates taxpayers to look at loopholes in tax regulations that can be used for good tax planning. Loopholes become a means of escape, specifically evading or escaping from obligations, law enforcement, or contracts. Similarly, Black's Law Dictionary defines a "gap" as an uncertainty, omission, or exception that allows one to go around a rule without breaking it (as with a statute or other legal document). Literal requirements, in particular tax code clauses, give taxpayers the legal ability to avoid or pay less income tax. [17].

2.3 Corporate Social Responsibility

Corporate Social Responsibility (CSR) is a form of corporate social care, and every company has the freedom to implement this program in any form. On the one hand, the CSR program is considered a burden on the company because the costs to be incurred increase [17]. Instead, profits that are intended to satisfy shareholders are allocated for social problems. However, on the other hand, the CSR program is a golden opportunity for the company to continue to maintain its business continuity as stated by [18] that this program can improve the company's image in the eyes of the public. Companies considering CSR programs an additional burden are often reluctant to implement this program. However, if it is associated with tax aggressiveness behavior, the burden of These actions can be used to reduce the tax burden that must be paid. This action can benefit the company because the amount of taxes must be paid becomes smaller.

Meanwhile for the government, this action is very detrimental. National development that should be funded from tax money is hampered. Tax aggressiveness such as this will hinder the government from providing public goods and services [19].

3 Method

This study intends to ascertain tax advisors' perceptions of motivation (X1), loopholes (X2), and corporate social responsibility (X3) on the desire to engage in tax planning (Y). The participants in this study are PT Pratama Indomitra Consultant personnel. 60 PT Pratama Indomitra Consultant employees made up the sample of responders. Primary data in the form of a questionnaire made up the utilised data. This study processes primary data from primary sources using SPSS 25 software, and it employs multiple linear regression analysis and descriptive statistical methods.

3.1 Research Variable

In this study, the dependent variable is tax planning. There are 3 (three) independent variables in this study, namely the motivation of tax consultants, loopholes, and CSR.

3.2 Variable Operations

According to Maslow's theory, a person will be motivated to fulfill his basic needs. Motivation studies why individuals behave the way they do: what initiates and directs their behavior, energizes, sustains, and ultimately stops the action [20]. Tax planning motivation, in general, refers to the forces, incentives, and risk-taking mindsets that motivate someone to lower taxes and boost after-tax earnings [6]. Loopholes become a means of escape, specifically evading or escaping from obligations, law enforcement, or contracts. Similarly, Black's Law Dictionary defines a "gap" as a misunderstanding, omission, or exception (found in a law or other legal document) that allows one to get around a rule without breaking it. Literal requirements, particularly the rules of the tax code, enable people to legally avoid or pay less income tax [17]. Companies develop CSR to deflect criticism while maintaining "business as usual" [15]. CSR is "a concept whereby corporations integrate social and environmental issues in their business operations and their contacts with their stakeholders on a voluntary basis," according to the European Commission [14].

4 Result And Discussion

Questionnaires were distributed to employees of PT Pratama Indomitra Consultant as many as 73 questionnaires. However, from 73 questionnaires, only 60 questionnaires could be used in this study because some did not meet the criteria as respondents. The calculation of the rate of return of the questionnaire is presented in the table as follows:

Table 1. Results of Questionnaire Collection Recapitulation

BTM member	Distributed Questionnaire	Questionnaire that can be used	Incomplete Questionnaire	A Questionnaire that was not responded to
73	73	60	0	13

Source: data processed by the author, 2022

Analysis of Research Results

Test of Independent Variables' Influence on Dependent Variables

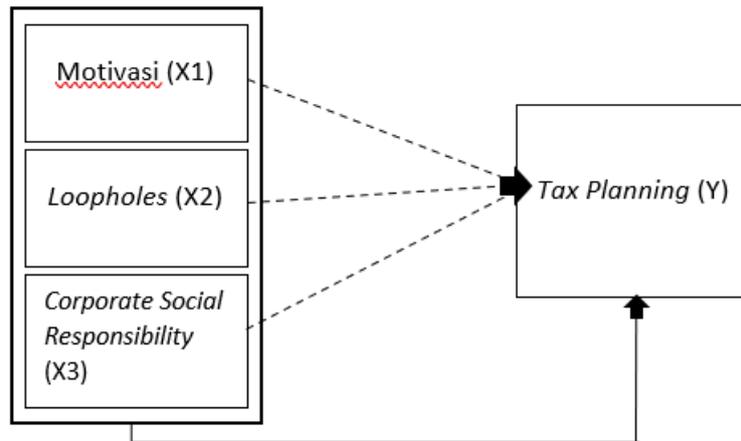


Fig. 1. Research Model.

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3$$

Regression in this study can be described as follows:

$$Y = 3,31 + 0,28 X_1 + 0,20 X_2 + 0,05 X_3$$

This is how the equation can be understood.

- The constant value (α) of 3.318 shows that the tax planning variable has a value of 3.318 if the CSR, loopholes, and incentive variables are unchanged or if the value ($X=0$).
- Tax planning will increase by 0.286 for every 1 unit increase in the motivational variable, according to the motivational regression coefficient value of 0.286, which implies that the motivational variable positively effects tax planning.
- According to the loopholes regression coefficient value of 0.202, the loopholes variable positively effects tax planning, which translates to an increase in tax planning of 0.202 for every unit rise in the loopholes variable.
- Tax planning will increase by 0.056 for every 1 unit increase in the CSR variable, according to the CSR regression coefficient value of 0.056, which shows that the CSR variable positively effects tax planning.

Table 2. Summary of Regression Analysis Results

Model	B	Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	3318	2696		1.231	.224
mtv	.286	.072	.479	3.961	.000
loop	.202	.101	.243	2.006	.050
csr	.056	.074	.079	.762	.449

Source: data processed by the author, 2022

Table 3. Summary of Regression Analysis Results

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	257.683	3	85.894	15.824	.000
Residual	303.967	56	5.428		
Total	561.650	59			

Source: data processed by the author, 2022

H1: Results Based on the findings in the above table, it can be deduced that the significance level is 0.05, the t-count value is 3.961, and the t-table value is 2.003. The value of the t table is calculated as follows: $t \text{ table} = t (/2 ; n-k-1) = (0.025 ; 56) = 2.003$, after which H_0 is deemed invalid. This suggests that tax planning is greatly impacted by partially motivated (X_1) behavior (Y).

H2: According to the results in the table above, the significance level is 0.05 and the t-count value is 2.006, which is greater than the t-table value of 2.003. The value of the t table is calculated as follows: $t \text{ table} = t (/2 ; n-$

$k-1) = (0.025 ; 56) = 2.003$, after which H_0 is deemed invalid. This means that partial loopholes (X2) significantly affect tax planning (Y).

H3: According to the results in the table above, the significance level (α) is 0.05, the t value is 0.762, and the t table value is 2.003. In order to accept H_0 , the value of the t table must be calculated as follows: $t \text{ table} = t (/2 ; n-k-1) = (0.025 ; 56) = 2.00$. This means that partially Corporate Social Responsibility (X3) has no significant effect on tax planning (Y).

H4: The computed F value is 15.824, and the significance value is 0.000, as can be seen from the table above. The F table value in this study is 2.77 and was calculated as follows: $F \text{ table} = F 0.05 (k; n-k) = F 0.05 (3;57) = 2.77$. Therefore, the estimated F value is $15.824 >$ the F table value is 2.77, and the significance level is $0.000 < 0.05$. This demonstrates that H_1 is accepted and that H_0 is denied. This suggests that the simultaneous (joint) significant impact of the motivating variables (X1), loopholes (X2), and CSR (X3) on tax planning (Y).

Table 4. Summary of Regression Analysis Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.677	.459	.430	2.32980	1.994

Source: data processed by the author, 2022

According to the above table, the adjusted R square is 0.430, or 43%. This suggests that motivational variables (X1), loopholes (X2), and CSR can only account for 43% of consultants' perceptions of tax planning (X3). Comparatively, 57 percent is explained by additional factors not examined in this study.

5 Conclusion

This study aims to determine the perception of tax consultants regarding motivation, loopholes, and corporate social responsibility (CSR) on the desire to do tax planning. 60 people participated in the survey as responders, and among them were consultants at PT Pratama Indomitra Consultant's tax consulting office. According on the findings of the study, the following conclusion can be drawn:

1. The motivation variable has a t-count value of $3.961 >$ t table 2.003 and a significance level of $0.000 < = 0.05$. It can be interpreted that H_1 is accepted, which means that partially the motivation variable has a positive and significant effect on tax planning.
2. The loopholes variable has a t-count of $2.006 >$ t-table value of 2.003 with a significance level of $0.050 =$ significant level (α) 0.05. It can be interpreted that H_2 is accepted, which means partially the loopholes variable has a positive and significant effect on tax planning.
3. The Corporate Social Responsibility variable has a t count of $0.762 <$ t table value of 2.003 with a significance level of $0.449 > = 0.05$. It can be interpreted that H_3 is rejected, which means that partially the corporate social responsibility variable does not affect tax planning.
4. Based on the results of the analysis of the coefficient of determination (R^2) or the Adjusted R Square value of 0.430 or equal to 43%, this number means that the motivational variables (X1), loopholes (X2), and CSR (X3) affect the tax planning variable (Y) by 43%. The remaining 57% is influenced by other variables or variables not examined in this study.

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