

Analysis of The Implementation of Value Added Tax (VAT) with Changes in the Optimization of Tax Base (TB) in Distribution and Trading Companies in Surabaya

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Keyword	Abstract
Value Added Tax (VAT) Rates, Calculation of Tax Base (TB), Distribution and Trading Companies, Coretax, Tax Regulations.	This research examines the implications of Value Added Tax (VAT) applied by the Calculation and Trade Distribution Company in Surabaya on the change in the PMK Number 131 rule related to the calculation of the optimized tax base to 11/12. The research method used is qualitative description. The data used is primary data with data collection techniques from observation, documentation, and interviews with parts of the accounting unit and outside accounting that are directly related to Value Added Tax (VAT). The results of the research at the Distribution and Trading Company in Surabaya explained that the calculation of the 11/12 Tax Base does not have its value for the company, the problem faced comes from the new Coretax system when inputting data to reporting Value Added Tax (VAT). This study found that the application of Tax Base optimization in Distribution and Trading Companies in Surabaya does not affect the price of goods in purchasing and sales activities, meaning that the price of goods remains the same as the application of the 11% rate, this finding shows that the optimization that occurs only changes the way the Tax Base is calculated, not the increase in the price of goods. This research provides an important dedication in optimizing the implementation of the Tax Base for VAT in companies located in Indonesia, as well as providing an understanding to the public regarding the 11% and 12% taxation phenomena that have been in effect since early 2025.

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I. Introduction

The development of Science and Technology has developed so rapidly and made every country compete with each other to maximize industrial activities in each sector, so that the state needs to encourage its potential. The state can apply its potential through every company in the country, and has a role as a regulator and supervisor so that there is no misappropriation of positions or something that can harm the state. Domestic companies will later reciprocate, namely making tax payments so that they can increase state revenue and which will be allocated by the state for the State Budget. The state has a positive growth performance of state revenue of 2.1%

with total revenue at the end of 2024 amounting to Rp.2,842.5 Trillion or 101.4% of the State Budget (APBN) target in 2024, while the tax sector is the largest supplier of state revenue at the end of 2024, tax revenue has a positive growth of 3.5% with a total value of Rp. 1,932.4 Trillion or 100.5% based on the target. Tax revenue itself is obtained from several sectors, one of which is Value Added Tax (VAT) and Luxury Goods Value Added Tax (LGVAT) showing a growth of 8.6% which can be categorized as significant, while the accumulated value reaches Rp. 828.5 Trillion (Ministry of Finance of the Republic of Indonesia, 2025).

Based on Law Number 16 of 2009 regulating the stipulation of Government Regulation in Lieu of Law Number 5 of 2008, which amends the fourth Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation, tax is defined as a contribution to the state that is owed and must be paid by individuals or entities that are forcible, and will later be used as a state necessity in prospering its people. Taxes have a number of benefits in implementing the prosperity of the people such as the enactment of subsidies in a number of sectors such as education and health, not only that taxes can develop Indonesia in the 3T (Disadvantaged, Frontier, and Outermost) areas by strengthening infrastructure within the framework of a unitary state (Amrulloh, 2022). It should be noted that taxes have a number of types, one of which is Value Added Tax (VAT). Value Added Tax (VAT) is a tax imposed on the sale and purchase of goods or services (Widodo & Luthfiyanti, 2024). Value Added Tax (VAT) has rules that apply in Law Number 7 of 2021 concerning Harmonization of taxation which regulates VAT rates in stages, until the imposition of VAT is final.

Based on the new rules issued by the state through Minister of Finance Regulation Number 131 of 2024, it states that the VAT applicable as of January 1, 2025, its application has changed, namely 11% for goods and services classified as non-luxury goods and services (other values) while 12% is for goods and services classified as luxury goods or services. The calculation carried out later uses the Tax Base (TB) 11/12 of the applicable price. Literally, tax payments are compulsory and reflect the values in the defense of the country, and people who pay taxes are called Taxable Entrepreneurs. Tax payments must be made by every company in Indonesia to meet the performance target of state revenue, this is also done by "Distribution and Trading Company in Surabaya".

Distribution and Trading Companies in Surabaya are companies that provide products such as medicines, medical devices, basic necessities, and so on. Changes related to the

calculation of the Tax Imposition Base in Distribution and Trading Companies certainly have a significant impact such as changes and adjustments to some prices on goods so that it creates its own dynamics for the company in continuing to harmonize related to compliance with paying taxes to the state and not reducing the attractiveness for customers, there is a condition that changes in Value Added Tax of 11% and 12% also triggered a response of concern from a number of customers, of course with this condition being a new adaptation for customers and companies to determine the number of units in the sale and purchase transaction. The input of Value Added Tax with the calculation of the Tax Imposition Base is also done manually, this is because the new system in Coretax cannot finalize the calculation automatically which has an impact on the company's performance to be less efficient.

There are several previous studies that support the Analysis of Value Added Tax (VAT) Implementation such as research conducted by Lulage et al (2023) at a Canned Fish Manufacturing Company where the results of tax calculations carried out are in accordance with applicable regulations at a rate of 10% but in the existing data from January - December 2020 the company shows overall overpayment results so that it can make compensation in the following year. Similar research to previous research was also conducted by Ansil et al (2024) at a System Integrator Company which has carried out calculations properly without any errors in the one-year bracket in 2021 and uses the same rate of 10%, but there is only a slight difference from the report results where this company still indicates several months of underpayment. After that, there is also research produced at a Trading Company in Bekasi, it is known that the calculation of Value Added Tax (VAT) is often inconsistent or there are omissions so that it gets an unfavorable response from consumers (Romana et al., 2023). In contrast to the research that occurred in the Pharmaceutical Sector Company, the company made careful calculations

so that there were no errors or improvements in Value Added Tax (VAT) (Soeparno et al., 2022). After that, there is research on Electronic Sector Companies that continue to experience profitability despite the change in the VAT rate from 10% to 11% based on the Harmonization of Tax Regulations (HPP Law) (Biring et al., 2023).

Other research was also conducted at the Veterinary Drug Trading and Distribution Company, the company has calculated Value Added Tax (VAT) in accordance with Law No.42 of 2009 related to the 10% rate due to the implementation of Tax Planning (Yuyun et al., 2023), 2023). As for the next research, the Construction Company in Tulungagung has the application of the calculation of Value Added Tax (VAT) in accordance with the 10% rate, this is due to the fulfillment of the applicable tax legal basis (Damayanti et al., 2022). Furthermore, there is research in the Retail Sector Company has implemented the calculation of Value Added Tax (VAT) correctly, this is due to the consistency carried out by the company (Ayunda & Hidayah, 2023). Research conducted in Electronic Goods Sector Companies uses two Value Added Tax (VAT) rates, namely 10% & 11%, so that there is a need for changes to the price of goods (Darmawanto & Abbas, 2023). Other research was also conducted in the Garment Industry Sector Company, where the change in the VAT rate to 11% actually decreased the company's turnover (Sulfitri & Tjendana, 2021).

Problem Formulation

1. How is the impact of Value Added Tax (VAT) with the calculation of the tax base 11/12?
2. How does the change in the imposition of VAT with tax base 11/12 affect the cost structure of distribution and trading companies in Surabaya?
3. How is the level of compliance with the application of the 11/12 Tax Base Calculation of VAT for distribution and trading companies in Surabaya?

Research Objectives

This study aims to determine the implications of Value Added Tax (VAT) applied by the Calculation and Trade Distribution Company in Surabaya on the amendment of PMK Number 131 rules related to the calculation of the Tax Base (TB) which is optimized to 11/12.

Research Benefits

This research provides an important dedication in optimizing the implementation of the Tax Base for VAT in companies located in Indonesia, as well as providing an understanding to the public regarding the 11% and 12% taxation phenomena that have been in effect since early 2025.

II. Literatur Review

There are a number of previous studies that focus on Value Added Tax (VAT) as is the case at PT Sinar Pure Foods International which has a research objective to determine the VAT applied by PT Sinar Pure Foods International by following applicable regulations.

The method used in the research is descriptive qualitative analysis by analyzing using interviews, documentation and supporting references such as regulations, the data analysis technique used is divided into four stages namely data collection, data analysis, data processing, and conclusion drawing. The results of the discussion of this study are that the company has carried out calculations in accordance with applicable regulations, but it is necessary to know the results of the report show that the calculations carried out state that the company actually experienced underpayments in June and December because the input tax was smaller than the output tax, but in other months the company experienced VAT overpayments so that in those months compensation could be made so that the final results in January to December 2020 became an overall overpayment, this cannot be denied because some of the products sold by the company that should have been subject to 10% VAT on some buyers who had an agreement with the company were finally exempted from VAT (Lulage et al., 2023).

The next research also occurred at PT Caleb Technology which has a research objective to determine the calculation, reporting, and payment of VAT at PT Caleb Technology. The method used in the research is qualitative and uses data collection techniques in the form of observation, interviews, and documentation. The research results obtained in this study show that the company has also made careful calculations from January to December 2021 with the same rate as in the previous study, namely 10%, but in this study the VAT results were only slightly overpaid compared to underpaid and there were several delays in reporting the SPT, namely four times in February, June, September, December (Ansil et al., 2024).

The other research was conducted at PT Arkstarindo Arkstarindo where the calculation of Value Added Tax (VAT) did not run efficiently and effectively due to a number of factors inhibiting the collection of VAT on Taxable Goods or Services despite the use of Electronic Deposit Letters (EDL), the rate used by the company is 10%, the company in making calculations also only races on Output Tax this is due to purchases from suppliers that have not enforced tied sales so that there is no Input Tax Invoice received by the company (Romana et al., 2023). Unlike the previous context, the research was conducted at PT Novapharin with the research objective of analyzing the application of VAT in stages starting from calculating and recording, depositing, and reporting the company's VAT in accordance with the applicable Tax Law in general, as for the method used in the research, namely qualitative methods with data analysis techniques in the form of disclosure, explanation, and providing an overview of the problem, as for the results obtained, the company has made calculations in accordance with Law No.42 of 2009 concerning VAT and STLG, the price of goods sold has also been calculated based on the addition of 10% VAT, and the correct and consistent calculation of VAT allows the company to report it in a timely manner during 2016 so as to maximize profits due to the absence of fines while the total value of

VAT at the end of 2016 amounted to Rp. 818,724,292 this is also influenced by the company's revenue has increased (Soeparno et al., 2022).

The next research is at PT Agrimara Cipta Nutrindo which has a research objective to find out how the application of tax planning and evaluation at PT Agrimara Cipta Nutrindo in improving the efficiency of Value Added Tax (VAT), while the method used is to use survey data collection techniques, interviews, and documentation, the results of the study show the efficient use of Tax Planning by maximizing input tax crediting and obtaining profits which should be Rp.696.224.443 to Rp.35.977.767 (obtained from the reduction between output VAT and total input tax credited). .224,443 to Rp.35,977,767 (obtained from the reduction between output VAT and total input tax credited), of course this condition makes a delay in input tax crediting which means that VAT overpayments or underpayments are more evenly distributed in each tax period (Yuyun et al., 2023). Next, PT ZEI, which has the aim of understanding the implementation of VAT calculations in accordance with the COGS Law No.7 of 2021 and carried out from April 2022, the research was conducted in the form of descriptive quantitative.

The research was conducted in the form of descriptive quantitative and qualitative with data collection in the form of documentation, interviews, and observations, while the results showed that the company and customers had cooperation on pricing and changes in VAT regulations did not interfere with the company's operational stability even though the calculation in the same year became two VAT rates, namely 10% and 11%, this was because the company had carried out procedures in the form of printing electronic tax invoices, calculating the Tax Imposition Base, depositing and reporting the Company's periodic VAT returns properly (Darmawanto & Abbas, 2023).

Research also occurred at CV Marga Jaya with the research objective to determine the implementation of quality improvement regional

development carried out by CV Marga Jaya with data collection methods in the form of data reduction, analysis and conclusion, the results of the discussion obtained that CV Marga Jaya is running well this is evidenced in the analysis of the calculation of the procurement contract project for social assistance in Tulungagung is carried out at a rate of 10% of the value (Damayanti et al., 2022). Furthermore, there is research conducted at PT Daya Surya Sejahtera with the research objective of knowing the calculation and reporting of VAT on Procurement of Goods at PT Daya Surya Sejahtera, data collection methods in the form of interviews and documentation, for data analysis techniques researchers use Miles and Huberman techniques, as for the results of the research conducted by PT Daya Surya Sejahtera has applied the calculation in accordance with the applicable law and from the results of the calculation, the VAT issued is low in value this is due to the Input Tax being smaller than the Output Tax, if there is an underpayment, a deposit will be made at the end of the next month (Ayunda & Hidayah, 2023).

There are other studies that state that the VAT rate has an impact on the level of company profitability as happened at PT Sokenko which has a research objective to analyze the impact of increasing the VAT rate from 10% to 11% on sales at PT Sokenko Maju Jaya. The method used is a qualitative description with data collection techniques in the form of interviews and documentation, while the analysis technique uses data collection, data analysis and data interpretation. The results of the discussion stated that the 11% VAT rate made sales in the company decrease by 44% or with a nominal value of Rp.3,892,890,831, the increase in VAT will make raw materials and selling prices increase so that customer demand is getting lower (Sulfitri & Tjendana, 2021). In contrast to the research conducted by Biring et al (2023) at PT XYZ which has a research objective to determine the application of 11% VAT with the calculation, depositing, and reporting of taxes. The methods used in the research are qualitative and

quantitative with interviews and documentation as data collection techniques. The results of the research at PT XYZ actually have no problems from the aspect of tax calculation and only reduce the level of sales where the input VAT value is greater than the output VAT, and for other months the company remains stable by having an underpayment report to the state.

Value Added Tax (VAT)

Value Added Tax (VAT) is a tax on the use of the purchase of services or goods (Majid et al., 2023). The imposition of Value Added Tax (VAT) in its implication is charged to other parties for services or goods provided by Taxable Entrepreneurs (Putri, 2024). Taxable Entrepreneurs, Non-Taxable Entrepreneurs (still payable even though they do not have PKP status), Small Business Scale Owners (revenue above 4.8 billion), these three categories are the subject of Value Added Tax (VAT) (Sulfitri & Tjendana, 2021).

Tax Base (TB)

The Tax Base is the amount of export value, import value, replacement, selling price, or other value used as the basis for calculating the tax payable (Romana et al., 2023). The calculation of the final value of the Tax Imposition Base is divided into two, the first is Non-Fancy Goods such as Pharmaceutical Products, Beverage Products, Electrical Equipment Products, Medical Products, and so on, the second is Luxury Goods such as Luxury Residential Groups, Luxury Cruise Ships, Hot Air Balloon Groups and so on. The calculation of Value Added Tax before the enactment of the 11% and 12% rate changes and the calculation of the 11/12 Tax Base is using the 11% rate calculation (Ardhana et al., 2023)

III. Methode

This research uses a qualitative description approach method. The use of methods used by researchers to gain a more systematic and accurate understanding of the Analysis of Value Added Tax Implementation with Changes in

Optimization of Tax Base in Distribution and Trading Companies in Surabaya. This research uses two types of Triangulation, namely Source Triangulation and Data Triangulation (Ilhami et al., 2024).

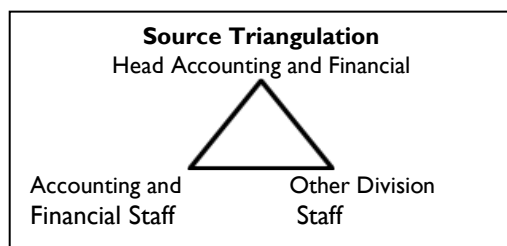


Figure 1. Triangulation Data

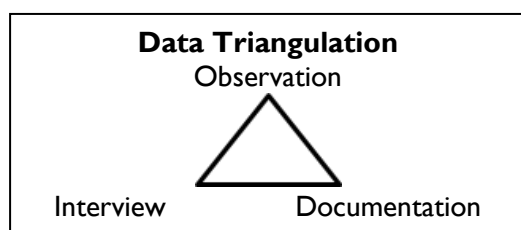


Figure 2. Triangulation Data

The data used is primary data with data collection techniques from observation, interviews, and documentation. Data collection was carried out on January 21-April 30, 2025. The data analysis technique used is the data reduction stage, data presentation stage, and conclusion drawing (Miles et al., 2014).

IV. Result and Discussion

The Impact of 11/12 Tax Base Calculation on Value Added Tax (VAT)

A Distribution and Trading Company in Surabaya is a branch company of a Distribution and Trading Company located in the Head Office of DKI Jakarta. The company has internal applications and software in integrating every line of the company such as operations, administration, finance, and taxation. One of the tax data input carried out by the company is Value Added Tax (VAT) which has also been organized by implementing a new system set by the government from calculation to reporting, namely Coretax. Coretax is a system with the use of technology that contains registration, reporting, payment and so on on one platform so that it is

hoped that taxpayers can carry out all tax activities more efficiently (Panjaitan & Yuna,

Inisial Nama	Posisi / Jabatan	Informan
PI	Head Accounting & Financial	Informant 1
PM	Financial & Tax	Informant 2
AP	Invoice	Informant 3
MM	Accounting Executive	Informant 4
MK	Billing	Informant 5
IM	Purchasing Administration	Informant 6

2024). The phenomenon of changes in taxation calculations with Optimization of the Tax Imposition Base has also been implemented by the company. The change only occurs in terms of calculating the tax imposition base, and the rate used by the company in the calculation is still the same, namely 11%, this is because the products sold by the company are not classified as luxury goods, this statement is in line with what was conveyed by informant 6:

Table 1. company are not classified as luxury goods

“Despite the difference in the 11% and 12% VAT categories, in fact this change does not really affect the company, this difference is only in terms of tax base calculations through Excel carried out by companies with a predetermined format, and all classifications of types of goods are still subject to the 11% rate”.

The calculation of tax base is currently classified into two types, namely Goods Classified as Non-luxury and Goods Classified as Luxury. There are two types of Value Added Tax calculations on the Tax Base (TB). Calculation of the tax base on goods or services classified as non-luxury :

Other Value Tax Base Calculation :
Product Value with VAT $\div (\frac{111}{100}) \times (11/12)$

Calculation of tax base on luxury goods or services:

Other Value Tax Base Calculation :
 of Product Value with VAT $\div (\frac{112}{100}) \times$ ficant
 im (11/12) on is

accompanied by another phenomenon, namely the new system implemented, namely Coretax so that all VAT applications such as making invoices, inputting VAT data will automatically only enter the value of the Tax Imposition Base, VAT Rate, Income Tax Article 22, then later the total VAT payable will appear automatically in Coretax. The problem that is more emphasized by the company is when inputting or uploading VAT data on the new Coretax system which is still a problem and needs to be addressed. In essence, the VAT Calculation System later needs to be synchronized with the internal application system owned by the company in order to minimize errors or differences in VAT calculation values. The strategy applied by Distribution and Trading Companies in Surabaya if the company experiences obstacles related to changes in the tax base calculation of VAT, namely communicating with the Head Office and the head office which will later coordinate with the KPP in South Jakarta. In fact, the Head Office at the beginning of the year or precisely from January to February has provided training related to the process of data collection, data entry, to VAT reporting with the Coretax system, but the problems that arise are precisely the new system implemented by the government, namely Coretax which replaces the previous application DJP Online, this is in accordance with the information submitted by informant 1:

"If there are no inhibiting factors from us related to tax base 11/12, maybe the obstacle is more to Coretax which often has errors or loading so it takes time for the company's effectiveness."

When using DJP Online, previously the company used a third party vendor from Pajakku with the Tarra application that has been working together since 2022, this application functions as

processing and creating input and output tax invoices, E Invoice, E-spt PPN, recapitulating total monthly data in Tax Invoices that are directly connected to DJP Online so that companies can do time efficiency in the process of working on it since 2022-2024, but now the company has switched to a new system, namely Coretax, which is not optimal.

The Impact of 11/12 Tax Base Calculation on Value Added Tax (VAT)

Optimization of the 11/12 Tax Base Calculation does not change the cost structure in the activity of purchasing goods so that the price of goods will remain the same as before the application of the 11/12 tax base to VAT. When the purchase of goods occurs, the company is appointed as Wapu (Wajib Pungut) and directly collects VAT, the company is also entitled to receive Input Tax Invoices from suppliers in the form of digital and physical documents so that they function as company archives which will be used as evidence if there are checks carried out by internal audits or external audits. It should be noted that when purchasing goods from suppliers, the company not only applies VAT collection with tax base 11/12 but also later collects PPh Article 22 (Corporate Income Tax) of 1.5%, resulting in the following calculation:

Forumula: Income Tax Article 22 = $1.5/111 \times$ value on invoice including VAT or $1.5\% \times$ Tax base.

In the sales activities of Distribution and Trading Companies in Surabaya, Optimizing the Calculation of the 11/12 Tax Base also does not affect the selling price contained in the company, so customers do not need to worry about any price changes that occur because the cumulative calculation of the rate will remain the same at 11% and the determination of the selling price is managed by the Head Office, in contrast to research conducted by Darmawanto & Abbas (2023) at PT ZEI which determines the base price based on an agreement between the company and

the customer as evidenced by a legal agreement in the cooperation contract. Distribution and Trading Companies in Surabaya also continue to maintain good relations with customers if there are a number of questions or complaints regarding the phenomenon of the 11% and 12% tariff differences by providing education related to the difference in tax on goods sold in the company with differences in the types of products classified as non-luxury and products classified as luxury goods. In contrast to purchasing activities where the company receives invoices, while the company's sales activities issue invoices to customers, namely the Output Tax Invoice in the form of physical and digital documents, but only digital tracking is carried out.

So it can be seen that the optimization of tax base does not affect the price of goods from purchasing or selling activities, the changes that occur only apply to the way tax base is calculated, not the increase in price, even if there is an increase in price due to the addition of variable costs set by the Head Office in determining prices.

Calculations made by the Company related to VAT with tax base 11/12 have been running in accordance with the Company's Operational Standards (SOP) this is because the company has fulfilled the applicable provisions on taxation based on PMK Number 131 related to the Calculation of the Tax Imposition Base which is optimized to 11/12. It takes several documents and systems that are mutually integrated in calculating VAT with the Coretax system provided by the government, this is in line with the information submitted by informant 2:

"We use the company's internal application system which is certainly organized with Coretax and reporting will be given to the Head Office, and regarding the payment mechanism to the Tax Office (KPP), it will be the center that pays the important thing is that Invoice documents such as Input and Output Taxes must be properly archived so that if for example there is an internal or external audit that comes in we are ready with documentary evidence".

The cost structure applied by the Distribution and Trading Company in Surabaya can be seen in the following example of transaction processing where it is known that the company buys products from suppliers accompanied by VAT in cash with a value of Rp.10,000,000, then the calculation is as follows:

Calculation of Cost of Goods Purchased :

Cost of Goods Purchased = Invoice Value / 111/100

Cost of Goods Purchased = Rp. 10,000,000 / 111/100
= Rp. 9,009,009

Calculation of Tax Imposition Base:

Tax Base Other Value = $(\text{Invoice Value} / \frac{111}{100}) \times (11/12)$

Tax Base Other Value = $(\text{Rp. } 10,000,000 / \frac{111}{100}) \times (11/12) = \text{Rp. } 8,258,258$

Calculation of Value Added Tax (VAT):

VAT = Tax Base x Rates

VAT = Rp. 8,258,258 x 11% = Rp. 908,408

Calculation of Income Tax Article 22:

Income Tax Article 22 = Cost of Goods Purchased x 1.5%

Income Tax Article 22 = Rp. 9,009,009 x 1.5%
= Rp. 135,135

Calculation of VAT Payable:

VAT Payable = VAT + Income Tax Article 22

Rp. 908,408 + Rp. 135,135 = Rp. 1,043,543

Compliance with the Implementation of Tax Base 11/12 Calculation of VAT for Distribution and Trading Companies in Surabaya.

The optimization of tax base on VAT does not change the provisions of some goods such as rice, oil, sugar, or other types of basic food products whose VAT is exempted but invoices must still be issued by the company to customers. The company has fulfilled the applicable

regulations related to taxation as a tax-obedient taxpayer. All transactions affected by VAT must be uploaded and reported to the Head Office on the 15th of the following month, if it exceeds the deadline, a fine will be imposed on the taxpayer, a statement in determining the tax reporting period is also applied by PT Sukses Sejahtera Bersama Indonesia, where tax reporting is carried out before the 20th this is to minimize forgetfulness and errors so that no fines are imposed on taxes (Wardani & Vendy, 2024). From the total accumulation in January - March 2025, the calculation has gone well, but what needs to be known is that the company cannot determine underpayments or overpayments, this is because all reports are submitted to the Head Office which will later be recapitulated into one unit in determining underpayments or overpayments to the Tax Service Office (KPP), this statement is in accordance with what was conveyed by informant 3:

"The calculations carried out are in accordance with the SOP and in my opinion are good, we always report on time, because if we exceed the 15th deadline, we

will be subject to fines on taxes, rather than the company suffering losses."

Table 2. Tax Base January – March 2025

Source: Data Perusahaan (2025)

The following is the result of the tax base for the calculation of tax base 11/12 applied in January - March 2025:

Based on the information in table 2, in the three months of the results of the application of tax base Optimization on VAT, it can be said that the nominal is potentially smaller than after March 2025, this situation occurs similarly to last year 2024, where in January-March 2025 it tends to be smaller, this is not in line with research conducted by Romana et al, (2023), because in March-June 2021 their VAT value is actually smaller than other months, this condition is due to several factors such as several employees affected by Covid-19 disease, damaged goods that are not operated in the warehouse, and obstructed warehouse stock. While the cause in the Distribution and Trading Company in Surabaya is the condition of customers who are mostly treasurers. In January-March 2025, treasurers generally still prepare or submit funding budgets to the government in purchasing goods, especially such as medicinal products, so the transaction process after March 2025 tends to be larger, this is in accordance with the information submitted by informants 4 and 5:

"For VAT here, we cannot determine underpayment or greater because the one who determines later is the center and related to transactions in January-March 2025, it still tends to be not as big as the following months, the factor is from our customers, treasurers who are still applying for funding to the government".

No	Tax Period	Imposition of Tax Base		
		Imposition of Tax Base other than VAT Exempted	Imposition of Tax Base on VAT Exempted	Tax Base Accumulation
1	January	Rp. 6.673.696.389	Rp.10.248.845.400	Rp.16.922.541.789
2	February	Rp. 2.064.585.115	Rp.15.835.825.000	Rp.17.900.410.115
3	March	Rp. 3.032.678.101	Rp.2.136.910.500	Rp.5.169.588.601
TOTAL		Rp. 11.770.959.605	Rp.28.221.580.900	Rp.39.992.540.505

No	Tax Period	Value Added Tax		
		Imposition of VAT Other than Exempted	VAT Exempted	VAT Accumulation
1	January	Rp. 734.106.549	Rp.1.127.372.994	Rp.1.861.479.543
2	February	Rp. 227.104.269	Rp.1.741.940.750	Rp.1.969.045.019
3	March	Rp. 333.594.350	Rp.235.060.155	Rp.568.654.505
TOTAL		Rp. 11.770.959.605	Rp.3.104.373.899	Rp.4.399.179.067

Table 3. VAT January – March 2025

Source : Data Perusahaan (2025)

Based on information from table 3, the results of VAT in January - March 2025 have an accumulated nominal amount of Rp.4.399.179.067, please note that this nominal cannot be used as a basis for the company to be said to be underpaid or overpaid because the Distribution and Trading Company in Surabaya is a branch company where all VAT reports will be submitted to the Head Office, and later the Head Office will make an overall report from all branch companies in determining VAT whether recorded as underpayment or overpayment, This statement is inversely proportional to research conducted by Lulage et al, (2023) where PT Sinar Pure Foods International can determine directly that the overpayment is in January - December 2020, although in June and December 2020 there was an underpayment but the value could be compensated in the following month, so that PT Sinar Pure Foods stated that the average input tax was greater than the output tax.

The changes in tax regulations, especially the calculation of VAT, can be carried out well, but there are separate notes if the rate is increased, of course this will have an impact on the level of stability of the company because the price of goods from suppliers will be more expensive and consumer demand may decrease, this condition could be detrimental to the company. Regarding changes in tax regulations, the company will always follow the regulations, but the company hopes that the tax value can be reduced so that prices will decrease and increase sales, the application of tax base 11/12 has also been maintained so far, but if the figure increases, it will cause uproar and public protests.

Based on the research conducted, it can be seen that the company must continue to maintain the calculations that have been carried out previously by synchronizing the company's internal application with Coretax, the archiving of each document can also be improved where all transactions and data are arranged better to avoid lost physical or digital files. If using the Coretax application has the same constraints as when using DGT Online, the company can continue to use third-party vendors with a more up-to-date system and the problems experienced can be handled by third-party vendors, this will certainly have an impact on every process carried out by the company to be more efficient and the calculation process to VAT reporting does not experience delays.

V. Conclusion

Based on the results of the analysis, the implementation of the optimization of the Tax Imposition Base on Value Added Tax (VAT) of Distribution and Trading Companies in Surabaya does not have a significant impact on the company's value, but the problems faced are precisely the implementation of Coretax in terms of data entry and VAT reporting, this has an impact on the effectiveness of the company's tax reporting which is disrupted, as for what can be done by the company to overcome these problems by communicating with the head office.

The tax base 11/12 calculation does not affect the company's cost structure in purchasing and sales activities, so the price of goods set is still the same as the 11% rate or before the implementation of tax base optimization occurred. Changes in the determination of 11% and 12% sometimes become a dilemma for customers, but to overcome this problem the company will provide education related to VAT so that there are no different views on pricing, of course this condition is a form of the company maintaining good relations with customers. The company has carried out the calculation of tax base 11/12 properly, namely in accordance with the applicable Company Operational Standards (COS). Compliance with the implementation of the company's 11/12 tax base calculation is also in accordance with statutory regulations, but the company cannot determine VAT underpayment or overpayment, this is because all taxes are reported to the head office before the 15th, so that the head office has the right to determine underpayment or overpayment.

The limitation in this study is that data collection can only reach access to data on the calculation of tax base 11/12 in January-March, so that it cannot conduct a comprehensive analysis of one year of the company running after the change in the rules for the calculation of tax base 11/12. The next limitation is the lack of access to data on tax base, Input Tax and Output Tax before the application of tax base optimization, so that researchers cannot compare data before and after the application of tax base optimization. Suggestions for future research are to be able to analyze the calculation of tax base 11/12 on VAT until the end of the year, and to make a comparison between the application before and after the implementation of the optimization of tax base 11/12 on VAT.

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