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Fringe Benefits Provision, Payroll Policy, and Its Influence on Tax Planning at RSU Bungsu Bandung

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ABSTRACT

Bungsu General Hospital in Bandung City has implemented several tax planning strategies. These strategies include optimizing tax benefits by providing fringe benefits to employees, such as health benefits and health insurance. In addition, the hospital also uses an efficient payroll policy by considering the difference in payroll between Indefinite Term Employment Agreements (PKWTT) and Certain Term Employment Agreements (PKWT). This is expected to help reduce the tax burden and optimize the available tax benefits. The presentation of this analysis uses a descriptive verification method. The purpose of this study is specifically to find out the relationship between fringe benefits, payroll policies and tax planning. This study used a total sampling technique that resulted in 120 respondents. Primary data were obtained through questionnaires. Data analysis used multiple linear regression and hypothesis testing. The results showed that the provision of Fringe benefits and payroll policies of Indefinite-Term Employment Agreements (PKWTT) and Certain-Term Employment Agreements (PKWT) had an influence on tax planning at Bungsu General Hospital, Bandung City, both partially and simultaneously.

Keywords : Fringe Benefits, Payroll Policy, Tax Planning, Indefinite Term Employment Agreement (PKWTT), Fixed Term Employment Agreement (PKWT)

INTRODUCTION

Every company has a primary goal such as sustainability, achieving profit and business expansion. Companies can maintain their survival and remain competitive by being able to analyze and anticipate changes that occur in their environment. Human resources remain a determining factor in this regard because they are a key element that supports the smooth operation of companies and agencies. An effective company is one that is able to empower its human resources to adapt to change, overcome challenges and continue to innovate to achieve long-term goals.

Salary is an important capital that must be spent by every company to ensure smooth operations and good management and to prevent misuse in determining and paying salaries to employees that can harm the company (1). Every aspect related to salary and wages must be supported by a record form or other evidence in accordance with general regulations or internal company regulations (2). Good and correct salary and wage management can increase employee confidence, make them feel that their salary is safe and all changes related to salary can be known and implemented clearly.

In addition to salary, in certain periods companies often provide fringe benefits to employees as part of additional compensation. These benefits can be in the form of cash allowances such as holiday bonuses and travel allowances or in the form of benefits in kind such as free accommodation, vehicle facilities, provision of mobile phones, low-interest loans or basic needs such as clothing, food and shelter. The provision of these fringe

benefits not only improves the welfare of Indefinite-Term Employment Agreements (PKWTT) but can also increase their motivation and loyalty to the company. This shows the importance of effective management in designing compensation packages that include various forms of fringe benefits to support employee performance and overall welfare.

Fringe benefits or benefits in kind are currently not subject to income tax for employees who receive them in accordance with the provisions contained in the income tax. The policy regarding the arrangement of benefits in kind is currently considered inconsistent with the generally applicable income principles. To overcome this, the Directorate General of Taxes is conducting an evaluation to implement taxes on benefits in kind or fringe benefits as a step to increase state revenue. This step is expected to improve the taxation system to be fairer and more equitable and support the government in collecting funds for development and various community welfare programs.

Provisions regarding the treatment of profits from transactions with nature have long been regulated in the framework of the Income Tax Law, starting from the latest revision with Income Tax Law No. 36 of 2008 which amended Income Tax Law No. 7 of 1983. According to these regulations, in-kind benefits cannot be considered as deductible expenses by the company. Article 9 paragraph (1) letter e of the Income Tax Law states that all costs incurred by the company in the form of in-kind or fringe benefits cannot be charged as deductible expenses (non-deductible expenses). This is intended to avoid misuse in tax deductions and ensure accurate calculation of taxable income. Companies need to consider these tax implications when providing fringe benefits to their employees given the financial impact that can arise.

Tax planning is a strategy that can be used by taxpayers to manage their business or income tax obligations efficiently (3). This planning is done by utilizing various existing tax provisions without violating the constitution or applicable taxation. In other words, tax planning is a way to minimize the tax burden through a deep understanding and proper utilization of valid tax regulations. The main goal is to optimize the profits of a company or individual by complying with the law while ensuring compliance with all tax obligations. This strategy not only helps in reducing the amount of tax payable but also supports transparency and accountability in the management of company or individual finances.

Bungsu General Hospital, Bandung City is a business entity operating in the healthcare industry. Like other businesses, hospitals also have tax obligations that must be met. Facing increasingly complex tax regulations, it is important for hospitals to carry out tax planning in order to optimize tax obligations. The problem of tax planning at Bungsu General Hospital, Bandung City from internal sources obtained that there are large expenses where these expenses are unexpected

expenses so that sometimes tax financing is not in accordance with the rules.

The phenomenon related to fringe benefits at Bungsu General Hospital in Bandung City in 2022, which is part of the Salvation Army, provides Android smartphones to employees as fringe benefits. The recording of this provision in the financial statements is not separated and is only included as part of the salary expense which causes potential problems. Although according to current provisions, fringe benefits are not included in the object of income tax as regulated in Article 4 (3) letter d of Income Tax, there is ambiguity regarding tax treatment if the fringe benefits or in-kind benefits are provided by another party. If this is not regulated clearly, it can create a risk of tax being imposed on the in-kind benefits, especially if the provision is to a taxpayer who is subject to final tax.

Phenomena related to salary policies at Bungsu General Hospital, Bandung City, namely the problem of imbalance in providing compensation to employees. Some employees may feel that they are not well appreciated or paid fairly compared to their colleagues who have similar responsibilities or performance. In addition, there are problems in providing salaries to Indefinite-Term Employment Agreements (PKWTT) and Fixed-Term Employment Agreements (PKWT) where there are often different tax treatments. Indefinite-Term Employment Agreements (PKWTT) usually have greater legal protection compared to Fixed-Term Employment Agreements (PKWT).

Judging from previous studies (4–10) it is known that there is inconsistency between the influence of fringe benefits and employee satisfaction. In addition, no research has been found that specifically examines the relationship between fringe benefits and tax planning. Inconsistency is still found between the influence of payroll policies and tax planning. Therefore, researchers are interested in studying the relationship between fringe benefits, payroll policies and tax planning in more depth.

METHOD

The presentation of this analysis uses a descriptive verification method. Descriptive research is a type of research that aims to determine the value of an independent variable, either one or more variables, without any comparison or relationship with other variables (11). This research analyzes data to produce informative conclusions regarding the variables studied. On the other hand, verification research that aims to test existing theories (11). This research seeks to produce new scientific information through testing previously formulated hypotheses. By conducting verification research, researchers attempt to verify the status of the hypothesis which is a temporary conclusion that will then be validated or rejected based on the empirical data obtained.

The data used are primary data and secondary data. Primary data were obtained through questionnaires given to employees of RSU Bungsu, while secondary data came from the

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financial report of RSU Bungsu Kota Bandung for 2019-2021.

The population studied was all employees of Bungsu General Hospital, Bandung City, totaling 120 people. The sampling technique used in this study was the saturated sampling technique which refers to the use of all members of the population as samples (11). This technique was chosen because the population was relatively small so that all 120 employees of Bungsu General Hospital, Bandung City were used as samples. The sample consisted of 85 employees with Indefinite Term Work Agreements (PKWTT) and 35 employees with Fixed Term Work Agreements (PKWT).

As an initial step, Variable Operationalization was carried out, as can be seen in Table 1.

Table 1: Operationalization of Variables

Variables	Variable Concept	Dimensions	Indicator	Measuring Scale
Fringe Benefits	Fringe Benefits are part of compensation offered. Compensation in total includes direct payments, namely in the form of wages, salaries and indirect payments in the form of allowances (12).	Accuracy	On time and on target	Ordinal
		Fairness or Justice	Provision of adequate allowances in comparison to the amount received	Ordinal
		Financing (Cost)	Controlled and balanced	Ordinal
Payroll Policy	Wage policy as part of accounting procedures designed to calculate wages and other compensation. The procedure must contain information related to the existing reality including a set of procedures for paying salaries to employees, as well as records related to mandatory income and employee deductions. (13).	Competence and Qualifications	1. Level of education 2. Work experience 3. Relevant certification or licensing 4. Technical skills and special skills	Ordinal
		Responsibility	1. Level of responsibility in work position 2. Number of subordinates handled 3. Level of decisions taken 4. Influence on work results and success of a team or company	Ordinal
Implementation of Tax Planning	Efforts to plan a tax structure so that taxes paid by companies are more efficient (14).	Motivation for tax planning	1. Taxation policy 2. Taxation 3. Tax administration	Ordinal
		Stages in making tax planning	1. Analyze existing information 2. Create one or more models of possible tax amounts. 3. Evaluate tax planning	Ordinal

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Variables	Variable Concept	Dimensions	Indicator	Measuring Scale
			4. Look for weaknesses and revise the tax plan 5. Update tax plans	

Next, a Data Quality Test is conducted consisting of a Validity Test and a Reliability Test. The Validity Test aims to determine whether the statements that have been applied to the questionnaire can measure existing variables or not. While the Reliability Test is a measuring tool for variables that will be tested for their truth. A measuring instrument must be stable and reliable in order to be trusted.

At the Statistical Test stage, the Classical Assumption Test is carried out consisting of the Normality Test, Multicollinearity Test, and Heteroscedasticity Test. Then continued with Descriptive Statistics, Multiple Linear Regression Analysis, Correlation Coefficient Analysis, Determination Coefficient, and Hypothesis Test.

RESULTS AND DISCUSSION

Data Quality Test

Validity Test

Validation testing is done by correlating each respondent's answer to each question with a score. The calculated r value is compared with the table r, if the calculated r is > from the table r then it can be concluded that the data is valid. The results of the Validity Test on the questionnaire in this study can be seen in Table 2.

Table 2: Validity Test Results

Variables	Statement Items	r count	r table	Information
Fringe Benefits	FB.1	0.887	0.3	Valid
	FB.2	0.921	0.3	Valid
	FB.3	0.874	0.3	Valid
Salary Policy for Indefinite Term Employment Agreements (PKWTT) and Fixed Term Employment Agreements (PKWT)	KP.1	0.819	0.3	Valid
	KP.2	0.873	0.3	Valid
	KP.3	0.734	0.3	Valid
	KP.4	0.802	0.3	Valid
	KP.5	0.752	0.3	Valid
	KP.6	0.757	0.3	Valid
	KP.7	0.793	0.3	Valid
Tax Planning	TP.1	0.452	0.3	Valid
	TP.2	0.479	0.3	Valid
	TP.3	0.779	0.3	Valid
	TP.4	0.742	0.3	Valid
	TP.5	0.725	0.3	Valid
	TP.6	0.705	0.3	Valid
	TP.7	0.754	0.3	Valid
	TP.8	0.724	0.3	Valid
	TP.9	0.554	0.3	Valid

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Table 2 shows the results of the validity test of all statements used to measure the validity test of all fringe benefits statements, payroll policies for Indefinite Term Employment Agreements (PKWTT) and Certain Term Employment Agreements (PKWT) and tax planning with a critical point of 0.3. In the test, it is stated that all statement instruments used to be declared valid and feasible to use because the calculated r value is > r table.

Reliability Test

A variable is said to be reliable if it provides a Cronbach`s alpha value > 0.70 (11) . Table 3 shows the results of the reliability test of all variables in this study.

Table 3: Reliability Test Results

No	Variables	Cronbach's alpha	No Item	Information
1	Fringe Benefits	0.873	3	Reliable
2	Salary Policy for Indefinite Term Employment Agreements (PKWTT) and Fixed Term Employment Agreements (PKWT)	0.900	7	Reliable
3	Tax Planning	0.826	9	Reliable

Table 3 shows that the Cronbach's alpha value obtained in the reliability test of all variables is greater than 0.70 so that all statement instruments used are declared reliable.

The results of the validity and reliability tests above can be concluded that the total number of statements used as measuring instruments in this study are declared valid and reliable so that all statement instruments are suitable for use as research measuring instruments and can be continued to the next stage, namely Statistical Testing. The statistical analysis carried out is the Classical Assumption Test consisting of the Normality Test, Multicollinearity Test and Heteroscedasticity Test.

Statistical Test – Classical Assumption Test

Normality Test

To test the normality of the data, this study uses two tests, namely the normality test with the normal P-Plot and the Kolmogorov-Smirnov (KS) test. Figure 1 is a picture of the results of the normal P-Plot test in the Normality Test.

Based on the Normal Probability Plot graph above, it can be concluded that the data (dots) are spread around the diagonal line and follow the direction of the diagonal line which indicates that the pattern is normally distributed, so the regression model meets the normality assumption. Table 4 is the last normality test using the Kolmogorov-Smirnov (KS) test.

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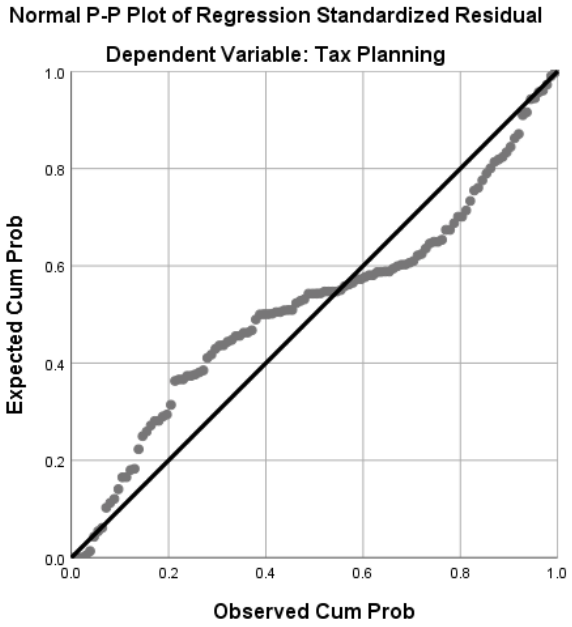

Figure 1: P-Plot Graph

Table 4: Kolmogorov-Smirnov Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		120
Normal Parameters [a,b]	Mean	.0000000
	Std. Deviation	2.80512826
Most Extreme Differences	Absolute	.154
	Positive	.112
	Negative	-.154
Test Statistics		.154
Asymp. Sig. (2-tailed)		.100 [c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Based on Table 4 using one sample Kolmogorov-Smirnov obtained with a significant value = 0.100 (Sig > 0.05), it can be concluded that the data is normally distributed and meets the normality assumption. The conclusion of the two normality tests using both the P-Plot normal test and the Kolmogorov-Smirnov (KS) test shows that the data is normally distributed.

Multicollinearity Test

In a good regression model, there should be no correlation between independent variables. The test results can be seen from the magnitude of the variance inflation (VIF) and tolerance value. If the tolerance value exceeds 0.10 and the VIF value is less than 10, then there is no multicollinearity. The results of the multicollinearity test can be seen in Table 5.

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Table 5: Multicollinearity Test Results

Coefficients [a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	3.289	1,307		2,516	.013		
	Fringe benefits s	.621	.087	.343	7.168	.000	1,000	1,000
	Salary Policy for Employees with Indefinite Term Employment Agreements (PKWTT) and Fixed Term Employment Agreements (PKWT)	.838	.051	.782	16,336	.000	1,000	1,000

a. Dependent Variable: Tax planning

Table 5 shows that the results of the multicollinearity test have a tolerance value for each independent variable of 1,000 greater (>) 0.10 and the variance inflation factor (VIF) value for the independent variable is 1,000 less (<) 10. So it can be concluded that there is no multicollinearity between the independent variables. Thus, the assumption of non-multicollinearity in the regression model has been met.

Heteroscedasticity Test

The Heteroscedasticity Test aims to test whether in the regression there is inequality of variance from the residual of one observation to another. If the variance from the residual of one observation to another observation remains the same, it is called Homoscedasticity and if it is different, it is called Heteroscedasticity. To detect whether or not there is a violation of heteroscedasticity, it can be seen as shown in Figure 2.

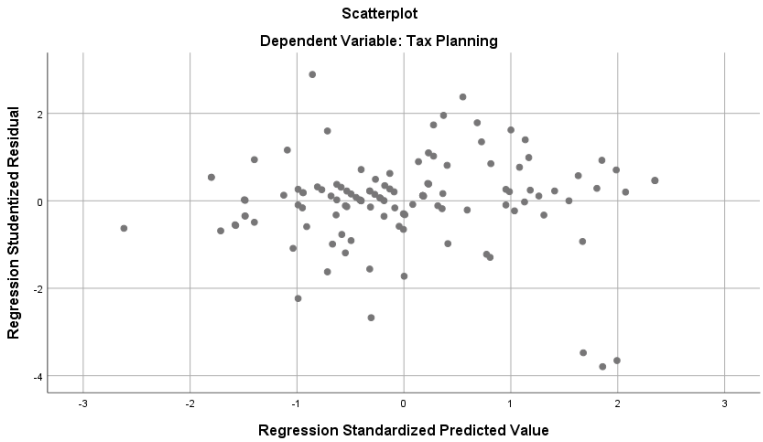

Figure 2: Scatterplot Graph

Figure 2 shows that there is no clear pattern and the points are spread above and below zero on the Y axis, which means that heteroscedasticity does not occur.

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Multiple Regression Test

The results of the Multiple Regression Test can be seen in Table 6.

Table 6: Multiple Regression Test Results

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	3.289	1,307		2,516	.013
	Fringe benefits s	.621	.087	.343	7.168	.000
	Employee Salary Policy for Indefinite Term Employment Agreement (PKWTT) Fixed Term Employment Agreement (PKWT)	.838	.051	.782	16,336	.000

a. Dependent Variable: Tax planning

Based on Table 6, it is known that the regression equation is as follows:

Y = 3.289 + 0.621 X1 + 0.838 X2

From the results of the multiple linear regression equation, each variable can be interpreted as follows:

a. The constant of 3,289 states that if the fringe benefits and payroll policies of the Indefinite Term Employment Agreement (PKWTT) and the Fixed Term Employment Agreement (PKWT) have a value of 0 (zero) and there are no changes, then tax planning will have a value of 3,289.
b. The value of variable X1, namely fringe benefits, has a regression coefficient of 0.621, meaning that if fringe benefits increase, tax planning will increase by 0.621.
c. The value of variable X2, namely the payroll policy for Indefinite Term Employment Agreements (PKWTT) and Fixed Term Employment Agreements (PKWT), has a regression coefficient value of 0.838, meaning that if the payroll policy for Indefinite Term Employment Agreements (PKWTT) and Fixed Term Employment Agreements (PKWT) increases, tax planning will increase by 0.838.

Multiple Correlation Coefficient Test

The multiple correlation test aims to determine the level of closeness of the relationship between two or more independent variables (X) to the dependent variable (Y) simultaneously together. Table 7 is the result of the multiple correlation test analysis in this study.

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Table 7: Correlation Coefficient Test Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.855 [a]	.732	.727	2.82900

a. Predictors: (Constant), Employee Salary Policy for Indefinite Term Employment Agreements (PKWTT) and Fixed Term Employment Agreements (PKWT), Fringe benefit s

Based on Table 7, it is obtained that the correlation coefficient (R) value simultaneously obtained between fringe benefits (X1) and payroll policies of Indefinite Term Employment Agreements (PKWTT) and Fixed Term Employment Agreements (PKWT) (X2) with tax planning (Y) is 0.856. The positive correlation value indicates that the relationship between the independent and dependent variables is in the same direction. Where the better the fringe benefits and payroll policies of Indefinite Term Employment Agreements (PKWTT) and Fixed Term Employment Agreements (PKWT), the higher the tax planning will be. It is known that the R value (Correlation Coefficient) is 0.856 between 0.80 - 1,000, which means that fringe benefits and payroll policies of Indefinite Term Employment Agreements (PKWTT) and Fixed Term Employment Agreements (PKWT) have a very strong relationship with tax planning.

Coefficient of Determination Test

The coefficient of determination (KD) is the square of the correlation coefficient (R) or referred to as R-Square. The coefficient of determination is used to determine how much influence the independent variable (X) has on the dependent variable (Y). Table 8 is the result of the analysis of the coefficient of determination.

Table 8: Results of the Determination Coefficient Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.855 [a]	.732	.727	2.82900

a. Predictors: (Constant), Employee Salary Policy for Indefinite Term Employment Agreements (PKWTT) and Fixed Term Employment Agreements (PKWT), Fringe benefit s

Based on Table 8, the coefficient of determination or R square is 0.732 or 73.2%. This shows that fringe benefits and payroll policies of Indefinite Term Employment Agreements (PKWTT) and Certain Term Employment Agreements (PKWT) contribute to tax planning by 73.2%, while the remaining 100%-73.2% = 26.8% is the influence of other

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variables that were not studied. The magnitude of the partial influence of the variables fringe benefits and payroll policies of Indefinite Term Employment Agreements (PKWTT) and Certain Term Employment Agreements (PKWT) on tax planning can be found by multiplying the beta value by zero order and the results can be seen in Table 9.

Table 9: Results of Partial Determination Coefficient Test

Variables	Beta	Zero Order	Beta x Zero Order	%
Fringe Benefits	0.343	0.346	0.119	11.9
Salary Policy for Indefinite Term Employment Agreements (PKWTT) and Fixed Term Employment Agreements (PKWT)	0.782	0.783	0.613	61.3
Amount			**0, 732**	**73.2**

Based on Table 9, it shows that the influence of the Fringe Benefits variable (X1) on tax planning (Y) is 11.9% and the payroll policy variable for Indefinite Term Employment Agreements (PKWTT) and Certain Term Employment Agreements (PKWT) (X2) on tax planning (Y) is 61.3%. It can be seen that the payroll policy variable for Indefinite Term Employment Agreements (PKWTT) and Certain Term Employment Agreements (PKWT) has the highest influence on tax planning compared to consumer satisfaction.

Hypothesis Testing

Partial Test (T-Test)

The results of the partial hypothesis test (t-test) can be seen in Table 10.

Table 10: Partial Hypothesis Test Results

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	3.289	1,307		2,516	.013
	Fringe benefits s	.621	.087	.343	7.168	.000
	Salary Policy for Employees with Indefinite Term Employment Agreements (PKWTT) and Fixed Term Employment Agreements (PKWT)	.838	.051	.782	16,336	.000

a. Dependent Variable: Tax planning

Based on Table 10, the results of the partial hypothesis test (t-test) were obtained with the following results:

a. The first hypothesis tests the effect of fringe benefits on tax planning, the t-value is 7.168. This value will be compared with the t-table value for two-party testing of ± 1.988 and the sig. value of 0.000 <0.05. From these values, it can be seen that the t-value obtained is 7.168

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greater than the t-table value (1.988 and -1.988). In accordance with the hypothesis testing criteria that Ho is rejected and Ha is accepted, meaning that partially there is an influence between fringe benefits and tax planning.

b. The second hypothesis tests the effect of the payroll policy of the Indefinite Term Employment Agreement (PKWTT) and the Fixed Term Employment Agreement (PKWT) on tax planning, the calculated t-value is 16,336. This value will be compared with the t-table value for two-party testing of ± 1.988 and the sig. value of 0.000 <0.05. From these values, it can be seen that the calculated t-value obtained of 16,336 is greater than the t-table value (1.988 and - 1.988). In accordance with the hypothesis testing criteria that Ho is rejected and Ha is accepted, meaning that partially there is an influence between the payroll policy of the Indefinite Term Employment Agreement (PKWTT) and the Fixed Term Employment Agreement (PKWT) on tax planning.

Simultaneous Test (F Test)

The F test was conducted to test whether the two independent variables consisting of fringe benefits and salary policies of Indefinite Term Employment Agreements (PKWTT) and Fixed Term Employment Agreements (PKWT) jointly influence tax planning, so a hypothesis test was conducted as can be seen in Table 11.

Table 11: Results of Simultaneous Hypothesis Testing

ANOVA [a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2552.919	2	1276.460	159,493	.000 [b]
	Residual	936,381	117	8.003		
	Total	3489.300	119			

a. Dependent Variable: Tax planning

b. Predictors: (Constant), Salary Policy for Employees with Indefinite Employment Agreements (PKWTT) and Fixed Term Employment Agreements (PKWT), Fringe benefit s

The third hypothesis tests the effect of fringe benefits and payroll policies of Indefinite Term Employment Agreements (PKWTT) and Certain Term Employment Agreements (PKWT) on tax planning, the calculated F-value is 159.493. This value will be compared with the F-table value for two-party testing of ± 3.071 and a sig. value of 0.000 <0.05. From these values, it can be seen that the calculated t-value obtained of 159.493 is greater than the F-table value (3.071 and - 3.071). In accordance with the hypothesis testing criteria that Ho is rejected and Ha is accepted, meaning that simultaneously there is an effect of fringe benefits and payroll policies of Indefinite Term Employment Agreements (PKWTT) and Certain Term Employment Agreements (PKWT) on tax planning.

CONCLUSION

The results of the study indicate that the description of the variable of providing fringe benefits at Bungsu General Hospital, Bandung City is in the good category. The variable salary policy for Indefinite Term Employment Agreement (PKWTT) and Certain Term Employment Agreement (PKWT) at Bungsu General Hospital, Bandung City is in the fairly good category. The description of the tax planning variable at Bungsu General Hospital, Bandung City is in the good category. In addition, from this study it can also be concluded that the provision of fringe benefits and the salary policy for Indefinite Term Employment Agreement (PKWTT) and Certain Term Employment Agreement (PKWT) have an influence on tax planning at Bungsu General Hospital, Bandung City, both partially and simultaneously.

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