

Taxpayer Compliance and Fiscal Depreciation Treatment of Assets in Achieving Legal Certainty of Corporate Income Tax

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Abstract

Purpose – This research aims to analyze how taxpayer behavioral factors (Compliance) and technical taxation factors (Treatment of Fiscal Asset Depreciation) simultaneously influence Legal Certainty in determining Corporate Income Tax (CIT) in Indonesia.

Methodology – This study employs a normative legal research method with a statutory approach through the analysis of the Law on General Provisions and Tax Procedures (UU KUP), the Income Tax Law (UU PPh), and the Tax Harmonization Law (UU HPP) as primary legal foundations.

Findings – The results indicate that Legal Certainty in Corporate Income Tax is achieved through the synergy of Taxpayer Compliance levels, which minimize dispute risks (Dewi et al., 2025), and the precision of Fiscal Asset Depreciation treatment through accurate fiscal reconciliation in accordance with Minister of Finance Regulation (PMK) No. 72 of 2023 (Aryani & Romanda, 2023).

Implications – This research emphasizes the significance of harmonization between taxpayer awareness education and the clarity of technical regulations concerning asset depreciation.

Originality – This paper integrates behavioral aspects and technical tax accounting into a single conceptual framework for tax legal certainty.

Keywords: Taxpayer Compliance, Fiscal Depreciation, Corporate Income Tax, Legal Certainty.

Abstrak

Tujuan - Penelitian ini bertujuan untuk menganalisis bagaimana faktor perilaku Wajib Pajak (Kepatuhan) dan faktor teknis perpajakan (Perlakuan Depresiasi Fiskal Aset) secara simultan memengaruhi Kepastian Hukum dalam penentuan Pajak Penghasilan (PPh) Badan di Indonesia.

Metode - Penelitian ini menggunakan metode riset hukum normatif dengan pendekatan perundang-undangan (*statute approach*) melalui analisis UU KUP, UU PPh, serta UU Harmonisasi Peraturan Perpajakan (HPP) sebagai landasan hukum primer.

Hasil - Hasil penelitian menunjukkan bahwa Kepastian Hukum PPh Badan tercapai melalui sinergi tingkat Kepatuhan Wajib Pajak yang meminimalkan risiko sengketa (Dewi et al., 2025) dan ketepatan Perlakuan Depresiasi Fiskal Aset melalui rekonsiliasi fiskal yang akurat sesuai PMK No. 72 Tahun 2023 (Aryani & Romanda, 2023).

Implikasi - Penelitian ini menekankan pentingnya harmonisasi antara edukasi kesadaran wajib pajak dan kejelasan regulasi teknis penyusutan aset.

Orisinalitas - Makalah ini mengintegrasikan aspek perilaku dan teknis akuntansi pajak dalam satu kerangka konseptual kepastian hukum perpajakan.

Kata kunci: Kepatuhan Wajib Pajak, Depresiasi Fiskal, PPh Badan, Kepastian Hukum.

Introduction

Tax is a key fiscal instrument that plays a vital role in the structure of the Indonesian State Budget (APBN). As the primary source of state revenue, tax serves not only as a revenue tool (*budgetaire*) but also as a regulatory instrument (*regularend*) to direct the economy and support the sustainable national development agenda (Subagijo & Lie, 2024). Amidst uncertain global economic dynamics, the effectiveness of Income Tax

(PPh) collection, particularly Corporate Income Tax (PPh), is crucial because the corporate sector is a significant contributor to the national tax base. However, optimizing this revenue often clashes with a fundamental issue in the tax legal system: ensuring legal certainty for business actors.

Since the beginning of tax reform, Indonesia has consistently implemented a self-assessment system. Philosophically, this system provides full trust and absolute authority to Taxpayers (WP) to register, calculate, pay, and report their own tax payable in accordance with the provisions stipulated in Article 12 of Law Number 6 of 1983 concerning General Provisions and Tax Procedures (UU KUP), as amended several times, most recently by Law Number 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP) (Budiarto & Sidharta, 2025). Although this system aims to create administrative efficiency and taxpayer independence, its success depends heavily on the integrity and level of taxpayer compliance. Without high compliance, the self-assessment system can actually become a loophole for tax avoidance actions that harm the values of justice and legal certainty.

The first problem that frequently arises in determining Corporate Income Tax (CIT) is the behavioral dimension, namely Taxpayer Compliance (X1). Low levels of tax literacy, the complexity of frequently changing regulations, and negative perceptions of bureaucracy often hinder taxpayers from voluntarily complying (Subagijo & Lie, 2024). When compliance is low, the risk of tax disputes arising through audits, collection, and even criminal prosecution becomes very high (Mangottang et al., 2025). This creates legal uncertainty, where taxpayers feel unpredictable about the amount of tax burden they will have to bear in the future, which in turn can disrupt the stability of the company's cash flow and investment plans (Dewi et al., 2025; Hanifa & Binemas, 2023).

The second problem arises from the technical dimension of tax accounting, namely the Fiscal Depreciation Treatment of Assets (X2). In determining taxable profit, differences in cost treatment (book-tax differences) often occur between commercial financial statements based on Financial Accounting Standards (SAK) and fiscal financial statements based on the Income Tax Law. Fixed asset depreciation is a key "hot spot" in the fiscal reconciliation process. Differences in determining useful lives, depreciation methods, and asset classifications often trigger significant fiscal corrections from tax authorities (Aryani & Romanda, 2023; Setiawati et al., 2024). The introduction of the latest regulation, Minister of Finance Regulation (PMK) Number 72 of 2023 concerning Depreciation, provides a new legal framework that corporate taxpayers must understand precisely. Furthermore, technical issues such as the taxation of fixed asset revaluations add complexity to determining the fiscally recognizable depreciation basis (Nasikhudin, 2024).

This lack of synchronization between administrative compliance and the accuracy of technical depreciation calculations cumulatively threatens the realization of Tax Legal Certainty (Y). Legal certainty is not simply the existence or absence of regulations, but rather the extent to which these regulations are implemented consistently and predictably by legal subjects (Adiyanta, 2020). If taxpayers have the intention to comply but are trapped in the technical complexity of depreciation calculations that result in major corrections during audits, then the value of legal certainty has failed to be realized. Therefore, this study aims to examine in more depth how Taxpayer Compliance and Fiscal

Depreciation Treatment of Assets, both partially and simultaneously, influence Tax Legal Certainty in determining Corporate Income Tax in Indonesia. Through this study, it is hoped that a more comprehensive conceptual understanding will be created regarding the synergy between behavioral compliance and technical accuracy of tax accounting in creating a certain and equitable investment climate.

Literature Review

Tax Legal Certainty (Variable Y)

Tax Legal Certainty (KHP) is a fundamental principle in tax law governance that ensures that tax regulations are applied consistently, transparently, and predictably by legal subjects. Theoretically, legal certainty is a pillar of justice that protects taxpayers from arbitrary actions by tax authorities (Adiyanta, 2020). In the context of Corporate Income Tax (PPH Badan), KHP requires clear and open-ended regulations to minimize the potential for future disputes. Challenges in realizing KHP in Indonesia often arise from weak oversight and the complexity of frequently changing technical regulations, necessitating harmonization between legal substance and field practice (Subagijo & Lie, 2024; Mangottang et al., 2025). KHP in this study is measured through the predictability of the tax burden and the minimal risk of post-reporting fiscal corrections.

Taxpayer Compliance (Variable X1)

Taxpayer compliance is defined as a condition in which a taxpayer fulfills all of their tax obligations and exercises their tax rights in accordance with applicable laws and regulations. Based on Law Number 6 of 1983 (the General Tax Procedures Law) in conjunction with Law Number 7 of 2021 (the HPP Law), compliance includes formal obligations (registration and timely reporting) and material obligations (honesty in calculating tax amounts) (Budiarto & Sidharta, 2025). Psychologically and sociologically, this compliance is influenced by the taxpayer's level of awareness, the quality of tax authorities' services, and the firmness of tax sanctions (Dewi et al., 2025). High compliance has been empirically proven to reduce the intensity of tax audits and active collection, which directly impacts the creation of legal certainty for business continuity (Hanifa & Binekas, 2023).

Fiscal Depreciation Treatment of Assets (Variable X2)

Fiscal depreciation is a mechanism for allocating the acquisition cost of tangible assets with a useful life of more than one year to be deducted from gross income. This treatment is specifically regulated in Article 11 of the Income Tax Law (PPH Law) and implementing regulations in PMK Number 72 of 2023. The main issue in this variable is the difference in useful life and depreciation method (straight-line or declining balance) between commercial accounting standards and fiscal provisions, known as Book-Tax Differences (Aryani & Romanda, 2023; Setiawati et al., 2024). Corporate Taxpayers are required to conduct accurate fiscal reconciliation to adjust commercial profits to fiscal profits. Inaccuracies in depreciation treatment, including in the aspect of fixed asset revaluation, are often the main source of tax corrections that trigger technical disputes between Taxpayers and the tax authorities (Nasikhudin, 2024).

Relationships Between Variables and Hypotheses

The Effect of Taxpayer Compliance on Legal Certainty

Taxpayer compliance (X1) directly contributes to legal certainty (Y) by minimizing administrative risk. Compliant taxpayers tend to implement efficient administrative procedures in accordance with the Tax Procedures and Tax Administration Law, thus ensuring that the final tax calculation results have strong legal validity and are difficult to challenge during audits (Budiarto & Sidharta, 2025; Hanifa & Binemas, 2023).

The Effect of Fiscal Depreciation on Legal Certainty

Accuracy in the Treatment of Fiscal Depreciation (X2) ensures that expenses deducted from gross income comply with positive law (the Income Tax Law). The consistent implementation of PMK No. 72 of 2023 provides certainty regarding the residual value of assets and annual tax burden, thus preventing taxpayers from experiencing disputes regarding the interpretation of asset useful lives (Aryani & Romanda, 2023; Setiawati et al., 2024).

The Simultaneous Effect of Compliance and Depreciation on Legal Certainty

Legal certainty cannot be achieved solely through the intention to comply without being supported by technical competence in calculating fiscal depreciation. Conversely, clear technical regulations will be ineffective without taxpayer integrity in reporting them. The synergy between behavioral compliance and technical accuracy is an absolute prerequisite for producing a definite and final Corporate Income Tax determination (Mangottang et al., 2025).

Based on this review, the following hypotheses are formulated:

- H1: Taxpayer compliance has a positive effect on the legal certainty of Corporate Income Tax.
- H2: Fiscal depreciation treatment of assets has a positive effect on the legal certainty of Corporate Income Tax.
- H3: Compliance and fiscal depreciation have a simultaneous positive effect on the legal certainty of Corporate Income Tax.

Metodologi Penelitian

This research employs a qualitative approach with normative legal research. This method was chosen because the primary focus of the research is to analyze the rules or norms in positive tax law applicable in Indonesia and their relationship to the concept of legal certainty (Adiyanta, 2020). The approach employed is a statutory approach to examine relevant tax regulations in depth, and a conceptual approach to develop a framework for understanding the relationships between variables. The data used in this study is secondary data, classified into two main categories:

1. Primary Legal Materials: Includes binding laws and regulations, namely Law Number 6 of 1983 concerning General Provisions and Tax Procedures (UU KUP), Law Number 7 of 1983 concerning Income Tax (UU PPh), both of which were most recently amended by Law Number 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP), and

Minister of Finance Regulation (PMK) Number 72 of 2023 as the technical implementing regulation for depreciation.

2. Secondary Legal Materials: Consisting of scientific literature, including nine reputable journals (national and international) from 2020-2025 relevant to the topics of tax compliance, fixed asset depreciation, and legal certainty.

Data collection techniques were conducted through library research by identifying, inventorying, and codifying existing literature and regulations. The data analysis technique used descriptive-qualitative analysis with a deductive thinking pattern. The analysis began by examining general theories regarding legal certainty and compliance, then contextualized them with technical regulations on fiscal depreciation to produce a conclusion regarding the accountable determination of corporate income tax.

Results and Discussion

The Impact of Taxpayer Compliance on Legal Certainty of Corporate Income Tax

The analysis shows that taxpayer compliance (X1) plays a central role as a primary determinant in achieving tax legal certainty (Y). In a self-assessment system, the state places full trust in taxpayers to report their obligations honestly. However, legal certainty will not be achieved if taxpayers ignore the compliance standards established in the KUP Law (Budiarto & Sidharta, 2025).

High compliance, characterized by accurate and timely tax return reporting, significantly minimizes the risk of repressive action by tax authorities. Findings from Hanifa & Binemas (2023) support this argument, stating that consistent compliance reduces the probability of in-depth tax audits and active collection. From a legal psychology perspective, when taxpayers comply due to awareness and good quality tax service, they gain "legal peace of mind" or predictability regarding their tax burden (Dewi et al., 2025). Conversely, non-compliance will expose taxpayers to disputes and even criminal liability, the most extreme form of legal uncertainty (Mangottang et al., 2025). Therefore, compliance is the foundation for taxpayers to obtain final legal recognition for their tax returns.

The Impact of Fiscal Asset Depreciation Treatment on Legal Certainty

Analysis of the technical dimension shows that Fiscal Asset Depreciation Treatment (X2) often creates legal uncertainty due to complexities in fiscal reconciliation. Companies' commercial profits often differ significantly from fiscal profits due to differences in asset depreciation methods and useful lives (Setiawati et al., 2024). However, the introduction of Minister of Finance Regulation Number 72 of 2023 has provided a breakthrough in regulatory certainty. This regulation clarifies the classification of assets and depreciation methods recognized by the state, thereby reducing the scope for discretion or unilateral interpretation by the tax authorities.

Accurate application of Article 11 of the Income Tax Law concerning depreciation ensures that deductible expenses are legally valid. Research by Aryani & Romanda (2023) emphasizes that fiscal corrections to fixed asset depreciation are one of the most common findings in tax audits. Therefore, taxpayers' consistency in applying depreciation

regulations and revaluing assets within legal boundaries (Nasikhudin, 2024) directly contributes to more certain nominal tax figures. This technical certainty is crucial for corporate taxpayers because fixed assets typically represent a significant portion of a company's balance sheet, allowing even small errors in depreciation calculations to result in significant tax differences.

Simultaneous Analysis: Behavioral and Technical Synergy in Legal Certainty

Further discussion reveals that Tax Legal Certainty (Y) cannot be achieved partially. There is a strong interaction between Compliance (X1) and Depreciation (X2). Taxpayers who have the intention to comply (behavioral compliance) but do not understand the technical rules of depreciation (technical compliance) will still face legal uncertainty in the form of tax corrections later. Conversely, a strong technical understanding without honesty in reporting will also lead to legal disputes.

Legal certainty arises when taxpayers are able to synergize reporting integrity in accordance with the procedures of the Tax Law (KUP) with accurate cost calculations in accordance with the regulations of Minister of Finance Regulation No. 72 of 2023. This synergy creates credible fiscal financial reports, which in turn will minimize tax disputes and increase trust between taxpayers and tax authorities (Subagijo & Lie, 2024). The results of this conceptual research validate that tax legal certainty is the product of a clear legal system (regulatory aspect) and honest and accurate implementation (taxpayer aspect).

Conclusion

Based on the results of literature analysis and an in-depth discussion of tax dynamics in Indonesia, this study formulates several key conclusions regarding the determination of Corporate Income Tax (PPh).

First, this study conceptually proves that Taxpayer Compliance (X1) is a fundamental pillar in creating legal certainty in taxation. In Indonesia's self-assessment system, compliance, demonstrated through fulfilling formal and material obligations as stipulated in Article 12 of the KUP Law (Budiarto & Sidharta, 2025), has proven effective in minimizing the potential for future tax disputes. High levels of compliance, driven by both voluntary awareness and oversight by authorities through audits (Hanifa & Binekas, 2023), create a situation where tax reports become more predictable. By reducing the potential for corrections by the tax authorities, corporate taxpayers obtain legal assurance regarding the amount of tax they pay, thereby avoiding the risk of severe administrative and criminal sanctions (Mangottang et al., 2025).

Second, Asset Fiscal Depreciation Treatment (X2) is a crucial technical instrument that determines the accuracy of taxable income. Uncertainty often arises from differing perceptions regarding fiscal reconciliation between Commercial Accounting Standards (SAK) and tax regulations (Aryani & Romanda, 2023). However, technical compliance with Article 11 of the Income Tax Law and the latest implementing regulations in PMK Number 72 of 2023 provides a certain framework for taxpayers. Accurate asset grouping, determining useful lives, and applying consistent depreciation methods have been proven

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to reduce the risk of significant fiscal corrections during the audit process (Setiawati et al., 2024). Furthermore, an asset revaluation policy implemented in accordance with the law will strengthen the structure of future depreciation costs, ultimately strengthening the certainty of a company's long-term fiscal position (Nasikhudin, 2024).

Third, simultaneously, Tax Legal Certainty cannot be achieved through a single dimension. There is absolute synergy between behavioral aspects (compliance) and technical aspects (depreciation). This research finding indicates that compliance without a thorough technical understanding of depreciation regulations will still lead to uncertainty in the form of miscalculations or "mistakes" that result in sanctions. Conversely, definitive technical regulations will not deliver optimal results if they are not accompanied by taxpayer integrity and honesty in their reporting. Therefore, legal certainty is the result of a tax ecosystem that balances honesty in administrative reporting and thoroughness in tax accounting in accordance with applicable positive law.

Recommendations

Based on the research findings above, several strategic recommendations are proposed as follows:

1. For the Tax Authority (Directorate General of Taxes):

The government needs to strengthen its education and outreach functions regarding the latest technical regulations, particularly PMK Number 72 of 2023, to minimize gray areas in the interpretation of asset depreciation by taxpayers and tax auditors. Furthermore, improving the quality of service and transparency in the tax oversight process is absolutely necessary to foster taxpayer trust, thereby creating a fair, stable tax climate that provides legal certainty for business actors (Dewi et al., 2025; Subagijo & Lie, 2024).

2. For Corporate Taxpayers:

Companies are advised to strengthen their tax internal control systems. This includes improving the competency of human resources (HR) in tax accounting to enable accurate fiscal reconciliation, particularly for fixed asset items with material value and high risk of correction. Taxpayers must also be proactive in keeping abreast of the latest regulatory developments in the Tax Regulation Harmonization Law (HPP) to ensure that every company's financial policies remain within the correct legal compliance path.

3. For Future Researchers

Given the conceptual and normative nature of this research, future researchers are advised to conduct empirical testing using quantitative data from companies listed on the Indonesia Stock Exchange (IDX). Researchers can also add moderating variables such as "Tax Digitalization" or "Tax Audit Quality" to determine whether the use of information technology can strengthen the influence of compliance and depreciation accuracy on legal certainty in the increasingly complex digital economy.

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