TAX PLANNING: PROPOSAL FOR A PREPARED MEAL SUPPLY COMPANY

PLANEJAMENTO TRIBUTÁRIO: PROPOSTA PARA UMA EMPRESA DE FORNECIMENTO DE REFEIÇÕES PREPARADAS

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ABSTRACT

One way to reduce the tax expenditures of a company through legal provisions is through tax planning. This study has aimed to carry out tax planning and thus identify the most appropriate regime for a small enterprise located in a city in the north of Paraná, Brazil, whose activity is to provide prepared meals. The research is classified as exploratory, in terms of objectives, and as qualitative, in terms of approach, and it uses the case study in the methodological procedures. With the information from the financial statements provided by the company, a simulation has been performed with the three Brazilian tax regimes, *simples nacional*, presumptive profit, and taxable profit in order to verify which would be the least onerous regime. The analysis of the taxes complied with the current legislation of the regimes according to the company's branch of activity. The option for the *simples nacional* resulted in lower taxation, in this way ensuring the potentialization of the company's result and the generation of greater profit. However, an exorbitant difference can be observed in tax expenditures between the different types of taxation, which produce different percentages of profitability. The research has contributed theoretically to the area of Tax Accounting, as it has used, as a sample, a field of activity still little explored in other studies.

Keywords: taxes; tax planning; case study; prepared meal company.

RESUMO

Uma maneira de reduzir os dispêndios tributários de uma empresa através das disposições legais é por meio do planejamento tributário. O presente estudo teve como objetivo realizar planejamento tributário e assim identificar o regime mais adequado para uma empresa de pequeno porte localizada em uma cidade no norte do Paraná, cuja atividade é de fornecimento de refeições preparadas. A pesquisa classifica-se quanto aos objetivos como exploratória, quanto à abordagem como qualitativa e utiliza o estudo de caso nos procedimentos metodológicos. Por conseguinte, dispondo das informações dos demonstrativos contábeis fornecidas pela empresa, foi executada uma simu-

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lação com os três regimes tributários, simples nacional, lucro presumido e lucro real com a finalidade de verificar qual seria o regime menos oneroso. A análise dos tributos obedeceu a legislação vigente dos regimes conforme o ramo de atividade da empresa. A opção pelo simples nacional resultou na menor tributação acarretando a potencialização do resultado da empresa, gerando maior lucro. Contudo, pode-se observar uma diferença exorbitante nos dispêndios tributários entre os diferentes tipos de tributação, produzindo percentuais de lucratividade distintos. A pesquisa contribuiu de maneira teórica para a área de Contabilidade Tributária, pois utilizou como amostra, um ramo de atividade ainda pouco explorado em outros estudos.

1 INTRODUCTION

In current times, given the great competitiveness in the market, whether in trade, industry, and/or service provision, many companies are striving to reduce their costs and expenses so that they can place their products in the market competitively and also increase the return for partners (Oliveira, Chieregato, Perez Jr. & Gomes, 2015; Vey & Bornia, 2010). For this end, companies seek strategies in order to increase their competitiveness.

There are several items in the company's activity that can impact its results, among them: the costs of direct materials, the indirect costs of manufacturing, administrative and commercial expenses, and taxation on the company's activities.

The tax burden according to the Brazilian Institute of Planning and Taxation (IBPT, 2022), in 2021, was 33.1% of the Gross Domestic Product (GDP); this institute also mentions that Brazil occupies the 15th position in the list of countries with the highest taxes in the world.

One of the ways to try to reduce the effects of tax expenditures is to adopt, through legal means, tax planning, observing the gaps allowed by legislation. Fabretti (2017, p.350) defines tax planning "[...] as choosing the best legal alternative [...], aiming at the greatest possible tax savings [...]".

Among a set of rules, regulations, and laws that make up the complex Brazilian tax system, companies need, each year, to choose the tax regime for the next fiscal period. This decision is permanent for the entire year, thus it takes a lot of technical knowledge and caution to make this choice. The tax regime options currently available in Brazil are: taxable profit, presumptive profit, and *simples nacional*.

The option for the type of taxation can be decisive for the financial performance of the company. Thus, for the company, choosing the most appropriate method may provide greater profitability in the period. The elaboration of tax planning is a job that requires from the accountant a vast knowledge of general legislation and also specific knowledge of the company's business activity.

There are several ways to carry out the diagnosis regarding tax planning, however each economic activity and each organization has its particularities that need to be considered in the elaboration of this tax planning. Therefore, this study aims to carry out tax planning and thus identify the most appropriate regime for a small enterprise, whose activity is to provide prepared meals.

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This study is restricted to evidencing, through a case study, the systematic structure of taxation exercised by a small enterprise in the field of supply of prepared meals. The data used for the comparison between the taxation regimes and the identification of the least onerous one come from internal controls, the Balance Sheet, the General Journal, payroll statements, and the Income Statement for the years between 2020 and 2021, provided by the company used in the case study.

The research is justified, as it presents practical situations of the reality of most Brazilian companies classified as micro and small enterprise (MSE), as, according to the Brazilian Micro and Small Business Support Service (SEBRAE, 2020), 99% of the total number of companies currently in Brazil are classified as a micro and small enterprise. This study also highlights the importance of the adequate support for carrying out tax planning that must be exercised by the accounting area in order to improve an organization's results. Therefore, it intends to prove that tax planning consists of an essential accounting apparatus for an organization's management.

The study also contributes in scientific terms to the Tax Accounting area, especially with the case study methodology; other research such as Alves, Melo, and Castro (2020), Bisolo and Baggio (2012), Eckert, Motta, Mecca, Biasio, and Almeida (2015), Marcello, Souza, and Pietraszek (2013), and Sontag, Hofer, and Bulhões (2015) have used this same method, however research studies that uses meal companies from a tax perspective in the Brazilian scenario are little explored.

2 THEORETICAL REFERENCE

When starting a tax planning, it is necessary for the accountant to have access to real information or provisions, the revenue, the operating expenses, and the employee expenses of the entity under analysis. Armed with this information, they must carry out a detailed study with the intention of indicating the best tax regime for the company. According to Oliveira (2009), for tax planning to be effective, all taxes levied in the exercise of the business activity must be considered.

Remembering that, in addition to deciding which will be the best tax regime for the company's framework, the accountant must also determine all the legal requirements for the business; thus, it is of paramount importance for the professional to have a broad knowledge of accounting principles and standards, in addition to the constitutional rules, as there are constant changes in tax legislation. Next, the tax regimes in force in Brazil are presented.

2.1 TAX REGIMES

There are four types of tax regimes, three of which are optional; they are: *simples nacional*, presumptive profit, and taxable profit. On the other hand the estimated profit is a non-optable type, as it is used in some particular situations.

Table 1 presents a relationship between the legal nature, the tax regime, and the size of the company to be framed according to the annual revenue of micro enterprises (MEs) and small enterprises (EPPs).

LEGAL NATURE	QUALIFICATION AND ANNUAL REVENUE		TAX OPTIONS	CIVIL CODE SPECIFICATIONS
	ME	EPP		
Sole Proprietorship	Up to BRL 360,000	Between BRL360,000 to BRL4.8 million	SN, LP, LR	One owner; the entrepreneur is unlimitedly liable for the company's debt and may have commingling of assets between the individual and the entity.

Limited Liability Company and One-member Limited Liability Company	Up to BRL 360,000	Between BRL360,000 to BRL4.8 million	SN, LP, LR	One owner or more partners; the liability of the legal entity is limited.

Table 1- Qualification of the company in relation to the legal nature

The last column of Table 1 shows that each tax regime has specific notes and restrictions. In the sequence, the three tax regimes that can be chosen in Brazil are presented - *simples nacional*, presumptive profit, and taxable profit.

2.1.1 Simples Nacional

Public policies are significant components of strategies for national development (Cimoli, Dosi, Nelson & Stiglitz, 2007), as is the case of the *simples nacional*, which was established by Complementary Law No. 123, of December 14, 2006 (BRASIL, 2006), with the objective of simplifying the payment of taxes and attributing some tax advantages to MEs and EPPs. However, it is important to point out that in some cases, the *simples nacional* is no longer appropriate, in this way any significant change that may occur, regarding revenue, operating expenses, and payroll expenses, must be analyzed and, if necessary, the tax regime may be changed, which may be carried out at the beginning of the fiscal year.

To qualify for the *simples nacional* tax option, the ME must have an annual revenue of up to BRL 360,000 and the EPP must have a revenue from BRL 360,000 to BRL 4.8 million. Sampaio and Marques (2015, p. 212) define the *simple national* as "a simplified and unified way of collecting taxes, through the application of favored and progressive percentages, incident on a single tax base, the gross revenue".

The taxes unified by the *simples nacional* regime are: Corporate Income Taxes (IRPJ), Social Security Employer Contribution (CPP), Social Contribution on Net Income (CSLL), National Integration Program/Program for the formation of public servants' assets (PIS/PASEP), Contribution to Fund Social Security (COFINS), Taxes on Industrialized Products (IPI), State Goods and Services Taxes (ICMS), Taxes on Circulation of Services (ISS).

The IRPJ, CPP, CSLL, PIS/PASEP, COFINS, and IPI are federal taxes, ICMS is a state tax, and ISS is a municipal tax, whose rates alternate according to the types of companies; for each type of organization, there are five tables with revenue percentages and rates, and these tables are called schedules to which the company will fit.

To verify which schedule the company fits into, Complementary Law No. 123, of December 14, 2006 (BRASIL, 2006), must be observed, in schedules I, II, III, IV, and V, to identify the organization's business activity. The company analyzed in this study fits into Schedule I, which refers to companies in the Trade sector. Table 2 presents the percentages for companies classified in Schedule I of Complementary Law No. 123, of December 14, 2006 (BRASIL, 2006).

GROSS REVENUE IN 12 MONTHS (IN BRL)		TAX RATE	AMOUNT TO BE DEDUCTED (IN BRL)
1st Bracket	Up to 180,000.00	4.00%	-
2nd Bracket	From 180,000.01 to 360,000.00	7.30%	5,940.00
3rd Bracket	From 360,000.01 to 720,000.00	9.50%	13,860.00
4th Bracket	From 720,000.01 to 1,800,000.00	10.70%	22,500.00
5th Bracket	From 1,800,000.01 to 3,600,000.00	14.30%	87,300.00
6th Bracket	From 3,600,000.01 to 4,800,000.00	19.00%	378,000.00
Brackets	Tax Distribution Percentage		

	IRPJ	CSLL	COFINS	PIS/PASEP	CPP	ICMS
1st Bracket	5.50%	3.50%	12.74%	2.76%	41.50%	34.00%
2nd Bracket	5.50%	3.50%	12.74%	2.76%	41.50%	34.00%
3rd Bracket	5.50%	3.50%	12.74%	2.76%	42.00%	33.50%
4th Bracket	5.50%	3.50%	12.74%	2.76%	42.00%	33.50%
5th Bracket	5.50%	3.50%	12.74%	2.76%	42.00%	33.50%
6th Bracket	13.50%	10.00%	28.27%	6.13%	42.10%	-

Table 2 - Tax Rates and Sharing of the Trade *Simples Nacional*

It is noted that the principle of the *simple national* is to reduce the tax burden for companies with lower revenues, so that companies that fall into bracket 1 (lower revenues) have the lowest tax burden (4%). Next, the presumptive profit taxation regime is presented.

2.1.2 Presumptive Profit

Presumptive profit is another tax option for companies that have annual revenues of less than BRL 78 million or proportional to the number of months in the period, when less than twelve (12) months, and that also do not fit into any of the impediments activities. According to Law No. 9,718 of November 27, 1998 (BRASIL, 1998) and Law No. 10,637 of December 30, 2002 (BRASIL, 2002), companies are restricted to presumptive profit, or obliged to taxable profit, if they pursue the following activities: financial entities; companies that have international transactions; companies that enjoy tax benefits of exemption or reduction of Income Tax; factoring companies; real estate construction, incorporation, purchase, and sale; and those with sales in the previous year that exceeded BRL 78 million.

According to Art.20 of Law No. 9,249, of December 26, 1995 (BRASIL, 1995), regarding IRPJ and CSLL, the profit presumption rates can vary from 1.6% to 32% for IRPJ and from 12% to 32% for CSLL depending on the company's economic activity. Calculation will be quarterly on the following dates: March 31, June 30, September 30, and December 31, and payments will be due in the next following month, respectively, and if the value of the Federal Revenue Collection Document (DARF) exceeds BRL 2,000, they may be made in installments in up to three equal installments, but not less than BRL 1,000, and they will have an increase of 1% referring to interest, applied by the SELIC rate.

For the calculation, a presumption of the company's profit margin will be established and if this margin is greater than the presumed one, taxation is carried out on the pre-established margin, generating a benefit to the company, but if the opposite occurs and the company obtains a lower margin than the assumed one, it will have to pay over the pre-established margin, causing a loss to the company.

Specifically for the company subject of this research, in the presumptive profit, calculation was made quarterly, applying the presumption of 8% for IRPJ and 12% for CSLL (rates used for trade companies) on the gross operating revenue, to obtain the tax base of the presumptive profit and on it apply the percentages of 15% for IRPJ and 9% for CSLL. PIS and COFINS were calculated with cumulative incidence with rates of 0.65% and 3.0% in accordance with Law No. 9,718, of November 27, 1998 (BRASIL, 1998), on revenue excluding ICMS from the tax base, according to the judgment in court of the Superior Court of Justice of Extraordinary Appeal No. 574.706/PR (BRASIL, 2017), in which the legal thesis that ICMS does not form the tax base for PIS and COFINS was consolidated. On the other hand, ICMS was calculated at a rate of 3.2%, in accordance with Law No. 11,580, of November 14, 1996 (PARANÁ, 1996), art. 25 paragraph 9, which allows this rate for food supply as long as the company issues an Electronic Invoice - NF-e, model

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65, also on gross revenue.

Unlike *simples nacional*, presumptive profit will be favorable for a company with lower payroll expenses, since the contributions on the payroll for this regime are at least 26.8%, while in the *simples nacional* this contribution will be according to the schedule and the bracket of the company, according to Schedule I of Complementary Law No. 123, of December 14, 2006 (BRASIL, 2006).

2.1.3 Taxable Income

Taxable profit is the taxation model in which proper profit is calculated, according to Oliveira et al. (2015, p. 191), "it is the one really determined by accounting". According to these same authors, this tax regime is based on complete tax accounting recordkeeping.

In taxable income, companies taxed by income tax are required to have the LALUR (Taxable Profit Calculation Book) in their tax records, as described in art. 258 of Decree No. 9,580, of November 22, 2018 (BRASIL, 2018). This book is used to control additions, exclusions, and compensations provided for by law in order to adjust the financial statements to the income tax statement.

The IRPJ and CSLL taxes on taxable profit can be calculated annually or quarterly. For Oliveira et al. (2015), in the annual calculation, the collection of taxes occurs monthly according to the monthly estimate of the revenue, as Martins, Gelbcke, Santos, and Iudícibus (2013, p. 398) describe that: "at the end of the year, the total collected monthly must be compared to that calculated based on the annual taxable profit, and any difference must be collected or offset (or refunded)". On the other hand, in the quarterly calculation, the periods are closed on the last day of the months of March, June, September, and December. In both cases, a rate of 15% is applied to income before taxes for IRPJ and an additional rate of 10% if the profit exceeds BRL 240,000.00 in the annual taxable profit and/or BRL 60,000.00 in the quarterly taxable profit, and 9% for CSLL, being its payment method the same as mentioned in presumptive profit.

Companies that do not fit into other tax regimes, because of their revenue or activity carried out, will be included in the taxable profit. Consequently, there are no impediments to the option for taxable profit according to the business activity.

For companies with high operating costs and low profit margins, this regime tends to be the most advantageous, after all, the tax base of the IRPJ and CSLL is levied on the net income for the period, so the lower the profit, the lower the amount of these taxes and if the company is operating at a loss, it will be released from the payment corresponding to these taxes in the period, consequently, the loss may be offset against future profits, complying with the limit provided by law. Another important factor to consider when choosing a quarterly or annual taxable profit is the seasonality of the activity.

As the quarterly taxable profit is definitive, it pays off for companies that show constant profits throughout the fiscal year, while for companies with changes in results, the annual taxable profit is more advantageous, as there may be reduction or suspension balance sheets. The next topic of the review presents the difference between the concepts of avoidance and evasion in tax planning.

2.2 TAX AVOIDANCE AND TAX EVASION

The manager seeks to ensure the survival of their company in the market, in this way using as a prerogative, to remain competitive, the reduction of expenses. These expenses include taxes, which can be reduced by tax avoidance or evasion.

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Tax avoidance is the search to reduce taxpayer expenditures in accordance with legal provisions. Fabretti (2017) describes tax avoidance as the act of seeking a less expensive alternative for the taxpayer, as long as it is provided for by law, that is, these alternatives are found in the gaps present in the legislation. It is noteworthy that the taxes collected by Governments are used to keep the public machine running (Mazzucato, 2014), in this sense, the importance of organizations in carrying out the calculation and payment of taxes is highlighted, but it is natural that these organizations seek lawful means to reduce this contribution.

Tax evasion, on the other hand, is the attitude that seeks to reduce taxpayer expenditures illegally, that is, contrary to legislation. Oliveira et al. (2015) defines tax evasion as the search for a way to postpone, reduce, or avoid the incidence and payment of tax through illegal acts.

According to Brandão (2020), Brazil fails to collect more than BRL 417 billion per year in taxes; according to the author, companies do not declare approximately BRL 2.33 trillion per year, in which tax evasion rates are 47% in small companies, 31% in medium companies, and 11% in large companies. The next topic of the reference presents other studies that have also carried out tax planning in organizations.

2.3 PREVIOUS STUDIES

There are some studies over the years that have used the case study method to verify the application of tax planning in various business activities. Some of these studies are described below.

Alves et al. (2020) have carried out a tax planning comparing the *simples nacional* and the presumptive profit of a footwear industry in the city of Nova Serrana, Brazil; in this study, the authors have identified that the *simples nacional* regime proved to be more favorable for the company studied.

Bisolo and Baggio (2012) have carried out a comparative analysis of taxation based on taxable profit by estimate, suspension, and reduction, quarterly, and presumptive profit, with a special focus on corporate income tax and social contribution on net income; they have also used as a method the case study for a plastics industry, and the results show that the least onerous regime is the taxable profit by estimate and the taxable profit by suspension and reduction.

The research of Eckert et al. (2015) has used the case study in a company that manufactures concrete and gravel to find out how the corporate restructuring would imply the value of taxes; the researchers have concluded that corporate restructuring can impact positively as well as negatively on the company's tax burden, and an analysis is crucial for assertive decision making in business.

The study of Marcello et al. (2013) has analyzed the best choice of taxation regime through a case study with an auto parts company. Said company was in the *simples nacional*, however the analysis carried out by the researchers pointed out that the best tax regime for it was the taxable profit.

Sontag et al. (2015) have carried out a case study for tax planning considering the changes in Decree No. 442, of February 11, 2015 (Paraná, 2015) in a wholesale company located in the western region of Paraná, Brazil; the research shows that the decree significantly increased the company's taxation, however the *simples nacional* regime still continued to be the most advantageous for the company.

3 METHODOLOGY

This research aims to expand knowledge about tax planning; it is classified as exploratory in relation to its objectives, which as expressed by Raupp and Beuren (2012) is the study that

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deeply analyzes a given topic in order to make it more understandable. Gil (2010) completes that exploratory research aims to make the problem more explicit or formulate hypotheses related to the problem pointed out.

Regarding the approach to the problem, this study is typified as qualitative. Raupp and Beuren (2012, p.79) emphasizes that qualitative research is characterized by "knowing the nature of a social phenomenon"; the authors also state that this method is of great importance in topics involving the development of the accounting sector, both in the theoretical and in the practical contexts.

As for the methodological procedures used in the study, both in the theoretical approach and in the techniques of analysis and data collection, it is configured as a case study. Raupp and Beuren (2012) explain that in this research strategy, the researcher has their knowledge expanded precisely on a specific case, given that this is a work focused on a single case, in view of the limitation of its results not covering other facts. Yin (2001) also emphasizes that the case study enables investigation while maintaining relevant aspects of real situations. Thus, the case study is a procedure in which the researcher vehemently studies the characteristics and situations that involve a certain fact, resulting in conclusions that cannot be applied to other circumstances. Some references have also been used to support the case study.

The case study was applied in 2022 with accounting information for the years 2020 and 2021 in a company that has been operating for 22 years in the prepared meals business. This organization is located in a food court of a mall in a city in the North of Paraná, Brazil, and through this study it sought to identify the best tax regime in order to reduce the organization's expenses and gain more space in the market.

To carry out the tax planning, the Balance Sheet, the Income Statement for the Year, the General Journal, and payroll statements were used. From these reports, costs and expenses were extracted to assess the impacts on the payroll and taxes on the revenue of the company.

4 ANALYSIS OF RESULTS

The company object of the study has two partners and is located in a mall in a city located in the North region of Paraná, Brazil; it started its activities in October 1999, has a Capital Stock of BRL 35,000.00, with main economic activity of restaurants and similar, and it is currently included in the *simples nacional* taxation regime. The company has four employees as its staff.

The legal nature is a limited liability company; it was incorporated by two partners, and after three years one of the partners left the company and another person formed the business board. At its opening, the company brought a novelty in food to the city and at the time it had eight employees.

Because of the increased competitiveness in the market, the company is committed to reducing its costs. In this way, the work carried out a tax planning study in order to analyze whether the tax regime currently adopted is less onerous or if there is a better tax option, towards reducing the company's costs and making its products more competitive and accessible to the market.

It is noteworthy that the years analyzed (2020 and 2021) were negatively impacted by the COVID-19 pandemic, which restricted its operation in some periods of the years analyzed and thus affected its revenue and staff.

With the accounting information provided by the company, simulations of the tax calculations were made for the *simples nacional*, presumptive profit, and taxable profit, as presented in Table 3. In all tax regimes, personnel expenses were calculated in accordance with the respective legislation, and the values correspond to the sum of the two years analyzed.

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TAXES	SIMPLES NACIONAL		PRESUMPTIVE PROFIT AND TAXABLE PROFIT	
Payroll and FGTS	BRL	123,125.02	BRL	123,125.02
Social security employer contribution – CPP	BRL	25,774.85		-
Social security employer contribution		-	BRL	24,625.00
Third Parties		-	BRL	7,141.25
Risk of work accident – RAT		-	BRL	2,462.50
Total	BRL	148,899.87	BRL	157,353.78

Table 3 – Impact of payroll by tax regime

The calculation for the tax regimes was based on the same revenue of BRL 983,236.67. After carrying out the calculations, allocations, social security and employer contributions, and given the option of the tax regime, a difference of BRL 8,453.91 was found. This is due to the difference in the rate applicable in the CPP of the *Simples Nacional*, whose rate corresponds to 42% of the value of the *Simples Nacional* Collection Document (DAS), that is, it refers to the percentage of 3.99% of the revenue after deduction. In the presumptive profit and in the taxable profit, the employer contribution is applicable at a rate of 20%, in addition to 5.8% for third parties (SESI, SESC, or SEST 1.5%; SENAI, SENAC, or SENAT 1%; INCRA 0.2 %; SEBRAE 0.6%; Salary-education 2.5%) and 2% of RAT (the RAT rate varies according to the degree of risk of the economic activity performed by the company), and these rates are applied to the gross amount of the payroll.

The calculation of the *simples nacional* was monthly, as established by Complementary Law No. 123, of December 14, 2006 (BRASIL, 2006), presented in Table 2, in which the company falls into bracket 3. In the presumptive profit, calculation was made quarterly, applying the presumption of 8% for IRPJ and 12% for CSLL (rates used for trade companies) on the gross operating revenue, to obtain the tax base of the presumptive profit and on it apply the percentages of 15% for IRPJ and 9% for CSLL. PIS and COFINS were calculated under the Cumulative Incidence Regime, with rates of 0.65% and 3.0% according to Law No. 9,718, of November 27, 1998 (BRASIL, 1998) and RE No. 574,706/PR (BRASIL, 2017), and ICMS at a rate of 3.2% according to Law No. 11,580, of November 14, 1996 (Paraná, 1996), which are based on gross revenue.

In relation to taxable profit, there is a caveat in relation to purchase invoices as the company has all purchase information in its statements, but it did not provide the invoices so that it would be possible to have the exact value of the tax substitutions on the sale of beverages, although this value is not so significant since the largest percentage of the company's revenue is the sale of food. Thus, in this study, an estimate of 12% was made on the cost of goods sold, and this value was used as a possible tax credit in favor of the company.

Taxable profit was determined by the quarterly option, ICMS with a rate of 3.2%, while PIS and COFINS had a non-cumulative tax regime with rates, respectively, of 1.65% according to Law No. 10,637, of December 30, 2002 (BRASIL, 2002), and 7.6% according to Law No. 10,833, of December 29, 2003 (BRASIL, 2003) and RE No. 574,706/PR (BRASIL, 2017), on the gross revenue. Under this tax regime, IRPJ and CSLL had rates of 15% and 9% on before-tax net income.

The comparative calculations correspond to the sum of the two years analyzed and are shown in Table 4.

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	SIMPLES NACIONAL	PRESUMPTIVE PROFIT	TAXABLE PROFIT
SALES REVENUE	BRL 983,236.67	BRL 983,236.67	BRL 983,236.67
(-) ICMS	BRL 20,558.51	BRL 31,463.57	BRL 23,445.50
(-) PIS	BRL 1,693.78	BRL 6,186.53	BRL 15,836.55
(-) COFINS	BRL 7,818.37	BRL 28,553.19	BRL 72,944.13
(=) Net revenue	BRL 953,166.01	BRL 917,033.38	BRL 871,010.49
(-) CMV	BRL 315,204.89	BRL 315,204.89	BRL 277,380.31
(=) Gross profit	BRL 637,961.12	BRL 601,828.49	BRL 593,630.18
(-) Staff costs	BRL 148,899.87	BRL 157,353.83	BRL 157,353.83
(-) Administrative expenses	BRL 165,558.90	BRL 165,558.90	BRL 165,558.90
(=) Profit before IRPJ and CSLL	BRL 323,502.35	BRL 278,915.76	BRL 270,717.45
(-) IRPJ	BRL 3,375.28	BRL 11,798.84	BRL 40,607.62
(-) CSLL	BRL 2,147.91	BRL 10,618.96	BRL 24,364.57
Result of the period	BRL 317,979.16	BRL 256,497.96	BRL 205,745.26
Percentage of profitability in relation to revenue	32.34%	26.09%	20.93%

Table 4 – Income Statement for the Year 2020 and 2021

The result presented in this study is in line with the research carried out by Alves et al. (2020) and Sontag et al. (2015) that the *simples nacional* regime proved to be less costly for the company.

As shown in Table 4, the *simples nacional* had an approximately 124% higher profitability than presumptive profit and approximately 155% higher than taxable profit; that is, for this type of company with the revenues and expenses that were presented, the most profitable tax is the *simples nacional*.

One of the main factors that make the *Simples Nacional* the most advantageous tax regime is in relation to the payment of simplified taxes. Table 5 explains the aforementioned distinction:

TAXES	*SIMPLES NACIONAL*	PRESUMPTIVE PROFIT	TAXABLE PROFIT
ICMS	BRL 20,558.51	BRL 31,463.57	BRL 23,445.50
PIS	BRL 1,693.78	BRL 6,186.53	BRL 15,836.55
COFINS	BRL 7,818.37	BRL 28,553.19	BRL 72,944.13
IRPJ	BRL 3,375.28	BRL 11,798.84	BRL 40,607.62
CSLL	BRL 2,147.91	BRL 10,618.96	BRL 24,364.57
Total	BRL 35,593.85	BRL 88,621.09	BRL 177,198.37

Table 5 – Impact of taxes by tax regime

This table clearly demonstrates the marked difference in tax collection according to the tax regime. The presumptive profit presents a collection of BRL 53,027.27 greater than the *simples nacional* and the taxable profit a collection of BRL 141,604.52 greater than the *simples nacional*.

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5 CONCLUSION

The tax burden is one of the items responsible for the encumbrance of the results of companies. Many companies seek to legally reduce their tax expenses with the help of qualified professionals, using tax planning, for a less expensive option, in order to bring greater profitability.

This study has aimed to carry out a tax planning to identify which tax regime (*simples nacional*, presumptive profit, and taxable profit) was most suitable for a small enterprise in the business of providing prepared meals. Using the case study methodology, this article was able to identify the best tax regime for the company in question.

Given the information collected and in view of the comparative analysis of the tax regimes, it can be notoriously observed that the option for the *simples nacional* results in lower taxation, ensuring the potentialization of the company's result and generating greater profit.

The *simples nacional* proved to be the best option for the analyzed company because it is a simplified collection tax regime, which offers a differentiated treatment for micro and small enterprises, mainly because it presents more accessible rates in order to encourage its development through the simplification of obligations: tax, administrative, and/or social security. In this sense, as pointed out by Cimoli et al. (2007), public policies are implemented with the aim of contributing to national development, which is more pronounced in developing countries.

This tax regime is an option for the entrepreneur who seeks to have lower taxation. However it is worth mentioning that the higher the revenue, the higher the rates applied in the *simples nacional*, which can make it uninteresting, thus a careful analysis of the business is necessary with all reliable information and with trained professionals.

The research has clearly and succinctly presented the differences between the three tax regime options in which the company could choose. This study highlights the importance of tax planning and the effectiveness of controlling accounting records for this purpose.

Thus, as presented in this article, given the rates applicable to the level of revenue, administrative expenses, and personnel expenses, it is clear that the best option to be presented to the company's partners is the *simples nacional* tax regime.

With this, the research sought to contribute in a practical way to the importance of carrying out tax planning periodically to verify if the organization is using the least onerous taxation regime, and the research also contributes theoretically to the area of tax accounting since previous studies, such as those by Alves et al. (2020), Bisolo and Baggio (2012), Eckert et al. (2015), Marcello et al. (2013), and Sontag et al. (2015), have had not addressed this business activity.

This research is limited to the company object of study given the information collected and its particularities. Some information was not made available by the company, which resulted in interference in the calculation of some taxes. It is also limited to the period covered for the calculation of results. For future research, it is suggested to apply the case study in other companies that operate in other business activity or that have higher revenue to verify the behavior of the *simples nacional* tax regime in cases of higher revenues.

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