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Single-phase taxation of PIS and COFINS in a food company in the simples nacional of Florianópolis/SC

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ABSTRACT
Tax planning is a vital tool for the success of businesses, regardless of tax regime or size. Most companies that adhere to Simples Nacional do not have the culture of knowing the taxes involved in their operations, often ending up paying, unnecessarily, the tax in duplicate. In this sense, this work aims to analyze the applicability of the single-phase law of the Social Integration Program (PIS) and the Contribution to the Financing of Social Security (COFINS) in a food company that also sells cold beverages, located in the south of the Island of Florianópolis/SC. This is a descriptive research with a quantitative approach, based on the collection of data and information, made available by the company, referring to the period of 2023. Comparisons were made between the calculated values of taxes before and after the segregation of the products. Comparing taxes owed with and without this segregation demonstrates significant tax savings over the course of 2023. These savings are directly linked to the company's revenue and the precise application of tax rates, considering the proportional impact of taxes. Therefore, the adoption of accounting and tax practices in line with legislation is essential to optimize the tax burden, ensure tax compliance, promote financial sustainability and competitiveness of companies in the market.

Key words: Tax planning, PIS, COFINS single-phase, National singles.

INTRODUCTION

The tax burden in Brazil is one of the highest in the world, representing about 32% of the Gross Domestic Product (GDP), according to a study by the Brazilian Institute of Planning and Taxation (IBPT) in 2023. This means that a large part of Brazilians' income is allocated to the payment of taxes, fees, and contributions, which directly impacts the population's purchasing power and quality of life (HENRIQUE, et al, 2022; DA SILVA; DE OLIVEIRA DORNELLES; SONTAG 2020).

The main taxes levied in the country are the Income Tax (IR), the Tax on Industrialized Products (IPI), the Tax on Transactions related to the Circulation of Goods and on the Provision of Interstate and Intermunicipal Transport and Communication Services (ICMS), the Tax on Services of Any Nature (ISS), the Contribution to the Financing of Social Security (COFINS), the Social Integration Program (PIS), Social Contribution on Net Income (CSLL) and the Employer's Social Security Contribution (CPP) (ABATH, 2023). In addition, there are several specific taxes and contributions for certain sectors of the economy (CARVALHO; VIEGO, 2023).

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The high tax burden is one of the main complaints of Brazilian entrepreneurs, who allege that it harms the competitiveness of national companies in the international market (SANTOS, 2023). In addition, many experts point out that the complexity of the Brazilian tax system, with several laws and regulations, makes it difficult for entrepreneurs to operate and discourages investment in the country (PEREIRA, 2023).

The PIS was enacted on September 7, 1970 through Complementary Law No. 7 and, according to article 1, the PIS is intended to promote the integration of employees in the life and development of companies (BRASIL, 1970).

COFINS had its law sanctioned on December 30, 1991 through Complementary Law No. 70 and, according to article 1, COFINS is exclusively intended for expenses with core activities in the areas of health, social security and social assistance (BRASIL, 1991).

According to Law No. 123 of 2006, Simples Nacional is a simplified tax regime aimed at small and medium-sized companies (BRASIL, 2006). It was created to facilitate tax compliance, reduce the tax burden, and stimulate entrepreneurship in the country.

Companies that opt for Simples Nacional pay a single tax, which encompasses several taxes, such as IR, CSLL, CPP, PIS and COFINS and ICMS for commercial companies, ISS for service companies and IPI for industrial companies. The amount of this tax is calculated according to the company's gross revenue, which makes the process of calculating and paying taxes simpler and more transparent (BRASIL, 2006). Simples Nacional also offers other advantages for companies, such as reducing bureaucracy and simplifying the process of opening and closing companies.

However, it is important to note that not all companies can opt for Simples Nacional. There are some restrictions, such as annual turnover limits and economic activities that are not covered by the regime (BRASIL, 2006).

Knowing the rules provided for in the PIS and COFINS tax law is of paramount importance for some industries, such as those that produce or sell cold beverages, especially for companies that operate under the simplified taxation regime (Simples Nacional) (BRASIL, 1970; 1981; 2006). The incidence of these taxes on the sale of cold beverages changes according to the collection. According to Law No. 13,097 of January 19, 2015, in its article 14, the applicability of single-phase PIS and COFINS to cold beverages and their exceptions, where in turn we can use these rules to segregate products and avoid double taxation of these taxes (BRASIL, 2015). Also, due to lack of knowledge of the law or poor management, many companies end up not applying single-phase taxation correctly and as a consequence end up paying taxes twice, which can, in turn, even lead to the bankruptcy of companies (DOERNER, 2010 Apud. ARAÚJO, 2023).

In this context, the tax burden in Brazil, although it has shown a slight reduction over the years, is still one of the highest in the world. Thus, this study aimed to analyze the following research problem: What is the impact of the application of the PIS and COFINS single-phase law on a company in the food industry that also sells cold beverages? The objective of this research is to analyze the applicability of the PIS and COFINS single-phase law in a food company that also sells cold beverages, located in the south of the Island of Florianópolis/SC.

Although it is not treated as a competitive advantage, the application of single-phase, due to lack of knowledge of the law or poor management, can go unnoticed and many companies end up not applying this law correctly and as a consequence end up paying taxes 2 times, which in turn can even lead to the bankruptcy of companies. (DOERNER, 2010 apud. ARAÚJO, 2023)

In this sense, the object of study of this research is a food company that also sells cold beverages, located in the south of the Island of Florianópolis/SC. To achieve the expected result, a quantitative research will be carried out, through billing reports and calculations for the applicability of the single-phase law of PIS and COFINS, demonstrating the correct application provided for by law. This research will demonstrate to users that based on the correct application of the law where the double payment of PIS and COFINS is avoided.

THEORETICAL FRAMEWORK

According to Prodanov (2013, p. 159), the theoretical foundation is within the research work and will be where you will find the concepts that will serve as a basis to guide the research, giving a proper understanding of what is being described during the work. Thus, this chapter presents the theoretical foundation of the research that helps in the understanding of the study. It contains the concepts of Tax Planning, Simples Nacional, PIS and COFINS Monophasic.

TAX PLANNING

Tax planning is a set of legal systems that aim to reduce, avoid, or postpone the tax burden.

According to Corrêa, "[...] Tax planning is the study, organization and implementation of actions that allow companies to ensure savings in tax expenses, in accordance with the regulations that govern the national tax system, through the practice of legal acts and transactions in the strictest legality and that present themselves as options with less tax burden."

According to Crepaldi (2012), tax planning, also known as tax avoidance, is a method that entrepreneurs use to avoid overpaying taxes. Its purpose is to avoid such tax incidences and also to prevent the taxable event of the tax, in order to reduce the rate or the calculation basis.

Tax planning is carried out by a professional with in-depth knowledge in the area, such as accounting, law and administration professionals, who have the knowledge to plan the organization of the company's costs and avoid unnecessary obligations. Oliveira (2013, p. 201) states that planning helps "in order to reduce or eliminate the economic burden of taxes or even in order to avoid certain ancillary tax obligations".

On the other hand, there is tax avoidance, which according to Martinez, refers to any deliberate, spontaneous, intentional or intentional action of consumption using illicit methods to avoid, eliminate, reduce or delay the payment of the tax due. These actions are not configured in any case with legal tax planning.

On July 14, 1965, Law No. 4,729 was instituted for this type of intentional action, which defines the crimes of tax evasion and provides other measures to taxpayers who make their decisions based on tax avoidance (BRASIL, 1965).

National Singles

The Simples Nacional is a tax regime instituted by Complementary Law No. 123, of December 14, 2006, in order to simplify the tax collection process, opportune to micro and small businesses. Companies can opt for this simplified regime as long as they meet the mandatory requirements for their option (BRASIL, 2006).

The Federal Constitution, in its article 146, brings the normative species to discipline the regulation of this differentiated and simplified regime (BRASIL, 1988):

> [...] d) definition of differentiated and favored treatment for micro and small enterprises, including special or simplified regimes in the case of taxes provided for in arts. 155, II, and 156-A, the social contributions provided for in article 195, I and V, and § 12 and the contribution referred to in article 239. (Text given by Constitutional Amendment No. 132, of 2023)
> § 1 The complementary law referred to in item III, d, may also establish a single regime for the collection of taxes and contributions from the Union, the States, the Federal District, and the Municipalities, provided that: (Included by Constitutional Amendment No. 132, of 2023)
> I - it will be optional for the taxpayer; (Included by Constitutional Amendment No. 132 of 2023)
> II - differentiated framework conditions may be established for each State; (Included by Constitutional Amendment No. 132 of 2023)
> III - the collection will be unified and centralized and the distribution of the portion of resources belonging to the respective federated entities will be immediate, and any retention or conditioning is prohibited; (Included by Constitutional Amendment No. 132 of 2023)
> IV - the collection, inspection and collection may be shared by the federated entities, adopting a single national registry of taxpayers. (Included by Constitutional Amendment No. 132 of 2023)
> § 2 It is possible for the opting for the single regime referred to in § 1 to calculate and collect the taxes provided for in arts. 156-A and 195, V, under the terms established in those articles, in which case the installments related to them will not be collected by the single regime. (Included by Constitutional Amendment No. 132 of 2023)

§ 3 In the event that the payment of the taxes provided for in art. 156-A and 195, V, to be carried out through the single regime referred to in § 1, for as long as the option lasts: (Included by Constitutional Amendment No. 132, of 2023)
I - the appropriation of tax credits provided for in articles shall not be allowed. 156-A and 195, V, by the taxpayer opting for the single regime; and (Included by Constitutional Amendment No. 132, of 2023)
II - the appropriation of tax credits provided for in art. 156-A and 195, V, by the purchaser not opting for the single regime referred to in § 1 of tangible or intangible assets, including rights, and services of the opting party, in an amount equivalent to that charged through the single regime. (Included by Constitutional Amendment No. 132 of 2023)
Article 146-A. Complementary law may establish special criteria for taxation, with the objective of preventing imbalances in competition, without prejudice to the competence of the Federal Government, by law, to establish rules of equal purpose (Included by Constitutional Amendment No. 42, of 12.19.2003).

Regarding the requirements for companies to be able to qualify for the Simples Nacional tax regime, they must be Micro Enterprise (ME) or Small Business (EPP), with the type of company being the business company, the simple company, the individual limited liability company or the entrepreneur, according to article 966 of Law No. 10,406, of 10 January 2002 (Civil Code). They must also be duly registered in the Registry of Mercantile Companies or in the Civil Registry of Legal Entities, and the law firm must be registered in the manner provided for in article 15 of Law No. 8,906/94 (BRASIL, 2006).

Companies that earn gross revenue equal to or less than R$ 360,000.00 in each calendar year are classified as ME; and EPP that earn gross revenue in each calendar year greater than R$ 360,000.00 and equal to or less than R$ 4,800,000.00 (BRASIL, 2016).

According to Complementary Law No. 123/2006, even if the companies are within the annual turnover limits described above, in its article 3 it points out that companies prevented from falling under the Simples Nacional are those whose capital is held by another legal entity, which holds a branch, branch, agency or representation within the country of a Legal Entity (PJ) with headquarters abroad, financial institution (commercial, investment, development bank, among others), among others (BRASIL, 2006).

As it is a simplified regime, the form of payment is also simplified, which is carried out through a single tab, called DAS (Document of Collection of Simples Nacional) to collect taxes at the Federal, State and Municipal levels. And it is composed of IR, CSLL, PIS, COFINS, IPI, ICMS, ISS and CPP. ICMS, ISS and IPI taxes are paid according to the company's field of activity. In the study in question, it focused on a company in the food industry (commercial-wholesale) that also sells cold beverages, located in the south of the Island of Florianópolis/SC, focused on the analysis of the federal taxes of PIS and COFINS in the single-phase regime (BRASIL, 2006).

According to article 18 of Complementary Law 155/2016, the taxes due in the Simples Nacional are determined by applying the effective tax rate, which must be calculated from the nominal rates contained in the tables of Annexes I to V of this Law, as calculated, in this research because it is a commercial company in Annex 1 (Table 1):

$$\frac{RBT12 \times Aliq - PD}{RBT12}$$

In which:

I. RBT12: gross revenue accumulated in the twelve months prior to the calculation period;
II. Aliq: Nominal rate contained in Annexes I to V of this Complementary Law;
III. PD: portion to be deducted contained in Annexes I to V of this Complementary Law.

Table 1: Rates and Sharing of Simples Nacional – Annex I – Trade and its tax sharing

Gross Revenue in 12 Months (in R$)		Aliquot	Amount to be deducted (in R$)	Amount to be deducted (in R$)
1st Track	Up to 180,000.00	4,00%	-	-
2nd Track	From 180,000.01 to 360,000.00	7,30%	5.940,00	5.940,00
3rd Track	From 360,000.01 to 720,000.00	9,50%	13.860,00	13.860,00
4th Track	From 720,000.01 to 1,800,000.00	10,70%	22.500,00	22.500,00
5th Track	From 1,800,000.01 to 3,600,000.00	14,30%	87.300,00	87.300,00
6th Track	From 3,600,000.01 to 4,800,000.00	19,00%	378.000,00	378.000,00

Tracks	Tax Breakdown Percentage					
	IRPJ	CSLL	COFINS	PIS/Pasep	CPP	ICMS
1st Track	5,50%	3,50%	12,74%	2,76%	41,50%	34,00%
2nd Track	5,50%	3,50%	12,74%	2,76%	41,50%	34,00%
3rd Track	5,50%	3,50%	12,74%	2,76%	42,00%	33,50%
4th Track	5,50%	3,50%	12,74%	2,76%	42,00%	33,50%
5th Track	5,50%	3,50%	12,74%	2,76%	42,00%	33,50%
6th Track	13,50%	10,00%	28,27%	6,13%	42,10%	-

Source: Complementary Law 155/2016

The study emphasizes the correct segregation of products subject to PIS and COFINS single-phase for companies opting for Simples Nacional. In addition, it highlights the conditions for inclusion in the simplified regime, the implications for companies with equity interests in other entities, and the simplified payment procedure through the DAS. Based on the relevant legislation, especially

Complementary Law No. 155/2016, the calculations to determine the taxes due are presented, considering the effective rate and the installments to be deducted.

PIS and COFINS

They are part of social contributions, PIS and COFINS, which are federal taxes and are levied on the invoicing of legal entities or equivalent to them (NETO, 2019). The PIS was instituted by Complementary Law No. 7 of September 7, 1970, aimed at encouraging the participation of employees in the life and growth of companies (BRASIL, 1970). COFINS was established on December 30, 1991 by Complementary Law No. 70, intended exclusively for expenses related to health, social security and social assistance (BRASIL, 1991).

Over the years, PIS and COFINS social contributions have undergone changes in your legislatures, such as the cumulative and non-cumulative regime. (ARAÚJO; SANT'ANA, 2016, p. 509 Apud. TAKEUTI, 2022).

There are two main methods for calculating PIS and COFINS, cumulative and non-cumulative. The main difference between the cumulative and non-cumulative methods in the collection of these taxes are the rates, 0.65% for PIS and 3% for COFINS in the cumulative method (without the right to credits), and for the non-cumulative method (with the right to credits) the rate is 1.65% for PIS and 7.6% for COFINS. This is due to the mandatory payment of taxes (VIANA, 2007).

Regarding this work, the focus is on the legislation applied to the Simples Nacional taxation regime.

SINGLE-PHASE TAXATION IN TAX LEGISLATION

After the brief introduction of PIS and COFINS taxes in the previous topic, it is necessary to examine the single-phase nature.

Single-phase taxation, also known as single-phase taxation, is a method instituted by Law No. 10,147 of December 21, 2000, which explains the attribution of tax liability to a particular taxpayer within the supply chain. According to article 3, this responsibility is due to the industries or importers. In the same line of reasoning, they are assigned an increased tax rate that will dispense with the payment of these taxes in the subsequent stages of the production chain (BRASIL, 2000).

With Law No. 13,097 of January 19, 2015, changes were instituted in relation to cold beverages, changing the systems provided for in Law No. 10,147 of 2000. Cold beverages received a new taxation method, two-phase, in which the increased rate is assigned at the beginning of the chain (industry and/or importer) and the other members of the chain (distributors, wholesalers, retailers) are taxed at the 0% rate for these taxes. Water, tea, energy drinks and alcoholic beverages are classified as cold drinks (BRASIL, 2000; 2015).

In general terms, the single-phase regime consists, in the attribution of tax responsibility to the manufacturer or importer of certain products (so-called single-phase), of collecting PIS/COFINS at a differentiated and increased rate, in order to contemplate the tax burden levied on the entire production chain and, on the other hand, the setting of a 0% PIS/COFINS rate on the revenue earned from the sale of those products by the other participants in the production chain (distributors, wholesalers and retailers) (BRASIL, 2015).

RESEARCH METHODS

The present work is a descriptive research with a quantitative approach, whose main objective was to demonstrate how tax planning and in-depth knowledge in the company's area of operation can contribute to the tax avoidance of PIS and COFINS. According to Gil (1999, apud. Raupp 2006) descriptive research aims to describe the characteristics of a specific phenomenon, the population or the relationship between these variables. The author also informs that the most expressive characteristic of this type of research is the use of data collection techniques.

This research is framed as a case study. According to Yin (2001, apud. Gil, 2002) the case study is the most appropriate procedure to investigate a current phenomenon within its real context, when the boundaries between the phenomenon and the context are not clearly perceived. That said, this work fits into this classification, because it is consistent with the study and applicability of the legislation in the company's financial system through tax planning.

The company chosen for this study is in the food industry, but it also sells cold beverages, located in the south of the Island of Florianópolis/SC.

After the company made available the relevant billing reports for each month of the year 2023 and the monthly statement of the Simples Nacional to extract the information from RBT12, data collection and analysis began. It was identified that there were products without tax segregation, such as candies and sweets and products with single-phase segregation of PIS and COFINS, which in this case were carbonated or non-carbonated mineral waters, which are classified as cold beverages by the legislation. Then, the Simples Nacional was calculated based on Complementary Law No. 155 of 2016 for a trading company. And it ended by comparing the tax due with the due segregation of PIS and COFINS single-phase from the non-segregation.

The data were spreadsheetd and calculated using Microsoft Excel® software.

SURVEY RESULTS

In this chapter, the Simples Nacional taxes on invoicing were calculated based on the current legislation (Complementary Law No. 155/2016). Subsequently, calculations were made to show the tax due with and without the segregation of PIS and COFINS single-phase. It ended with the comparison of the tax due of them.

PRESENTATION OF DATA

The RBT12 data were collected, which have already occurred according to the monthly declarations of the Simples Nacional made available by the company, and monthly billing segregated into 2 amounts. The first in billing without segregation of the single-phase, for revenue with candies and sweets, and the other with segregation of the single-phase, for revenue with carbonated or non-carbonated mineral waters. The Table 1, presents the data collected for the calculation.

Table 1: Composition of Billing for PIS and COFINS calculation

Months of the Year 2023	Single-phase without billing (A)	Single-phase with billing (B)	Total Turnover (A+B) = (C)	RBT12 (D)
January	R$ 8,125.74	R$ 15,223.68	R$ 23,349.42	R$ 461,258.79
February	R$ 22,904.59	R$ 29,429.24	R$ 52,333.83	R$ 453.471,41
March	R$ 17,149.30.	R$ 23,532.82	R$ 40,682.12.	R$ 484.496,28
April	R$ 15,042.19	R$ 21,423.93.	R$ 36,466.12.	R$ 474.150,23
May	R$ 19,560.54	R$ 23,308.39	R$ 42,868.93	R$ 474.829,29
June	R$ 18,177.84	R$ 26,797.22	R$ 44,975.06	R$ 473.574,86
July	R$ 19,551.98	R$ 25,152.76	R$ 44,704.74.	R$ 484.748,14
August	R$ 18,686.34	R$ 25,397.62	R$ 44,083.96.	R$ 503.283,20
September	R$ 11,793.16.	R$ 17,644.36	R$ 29,437.52	R$ 496.959,68
October	R$ 12,343.33	R$ 18,945.40	R$ 31,288.73	R$ 494.922,50
November	R$ 15,375.36	R$ 22,119.68	R$ 37,495.04	R$ 478.837,97
December	R$ 8,439.18.	R$ 25,019.26	R$ 33,458.44	R$ 474.734,57

Source: Company Survey Data (2024)

The products that make up the single-phase billing reported in the previous table are the candies and sweets sold by the company under study. Single-phase billing, on the other hand, consists of carbonated or non-carbonated mineral waters, which are classified as cold beverages by legislation.

Table 2 shows the calculation of the Simples Nacional taxes due on the company's total revenues without any segregations, according to the calculation of the application of the effective rate.

Table 2: Calculation of the Simples Nacional

Months of 2023	Total Turnover (C)	RBT12 (D)	Effective Tax Rate ((D * 9.50% - 13,860.00)/D)= (E)	Tax Due (C * E) = (F)
Janeiro	R$ 23,349.42.	R$ 461.258,79	6,50%	R$ 1,516.59
February	R$ 52,333.83	R$ 453.471,41	6,44%	R$ 3,372.17.
March	R$ 40,682.12.	R$ 484.496,28	6,64%	R$ 2,701.01
April	R$ 36,466.12.	R$ 474.150,23	6,58%	R$ 2,398.33.

May	R$ 42,868.93	R$ 474.829,29	6,58%	R$ 2,821.23
June	R$ 44,975.06	R$ 473.574,86	6,57%	R$ 2,956.36
July	R$ 44,704.74.	R$ 484.748,14	6,64%	R$ 2,968.74
August	R$ 44,083.96.	R$ 503.283,20	6,75%	R$ 2,973.94
September	R$ 29,437.52	R$ 496.959,68	6,71%	R$ 1,975.56
October	R$ 31,288.73	R$ 494.922,50	6,70%	R$ 2,096.21
November	R$ 37,495.04	R$ 478.837,97	6,61%	R$ 2,476.73
December	R$ 33,458.44	R$ 474.734,57	6,58%	R$ 2,201.72
Total	R$30,458.59			

Source: Company Survey Data (2024)

Still on Table 2, it is observed that the nominal rate is 9.50% and the portion to be deducted is R$ 13,860.00, these data were used to calculate the Effective Rate (E) of each month. This is multiplied by the Total Revenue (C) of the corresponding month to obtain the value of the DAS or Tax Due (F) referring to this calculation, where C x E is equal to F. The annual amount of the Tax Due for 2023 was R$ 30,458.59.

Calculation of Simples Nacional Without Segregation

The amount due monthly as revenue tax of companies opting for Simples Nacional is determined from the calculation basis, which is composed of gross revenue minus canceled sales, unconditional discounts granted and sales returns. Then, based on "RBT12", it was identified in which billing range the company was (in Annex I Commerce), in this case it was in the 3rd annual billing range.

After that, it was necessary to calculate the effective rate (E), and for this the nominal rate was applied in the following formula: (RBT12 x Aliq – PD) / RBT12. Where RBT12 is the gross revenue accumulated in the twelve months prior to the calculation period, Aliq is the nominal tax rate in Annex I and PD is the portion to be deducted found in Annex I.

Table 3: Table of the Calculation of Simples Nacional with Partial Billing Without Segregation

Months of 2023	Partial Invoicing WITHOUT Segregation of PIS and COFINS (A)	Effective Tax Rate (E)	Tax Due (A x E) = (G)
Janeiro	R$ 8,125.74	6,50%	R$ 527,78
February	R$ 22,904.59	6,44%	R$ 1,475.88
March	R$ 17,149.30.	6,64%	R$ 1,138.59
April	R$ 15,042.19	6,58%	R$ 989,31
May	R$ 19,560.54	6,58%	R$ 1,287.29.
June	R$ 18,177.84	6,57%	R$ 1,194.89
July	R$ 19,551.98	6,64%	R$ 1,298.40
August	R$ 18,686.34	6,75%	R$ 1,260.60
September	R$ 11,793.16.	6,71%	R$ 791.44
October	R$ 12,343.33	6,70%	R$ 826,95

November	R$ 15,375.36	6,61%	R$ 1,015.62
December	R$ 8,439.18.	6,58%	R$ 555,34
Total	R$12,362.09		

Source: Company Survey Data (2024)

In this topic, it was demonstrated the calculation of the tax due (G) only to the invoicing corresponding to the revenues from goods without segregation of PIS and COFINS single-phase of each month of the year 2023, in which A x E is equal to G.

Calculation of Simples Nacional With Segregation

In this session, the effective tax rate (E) of the previous topics was used and the percentages corresponding to PIS (2.76%) and COFINS (12.74%) taxes were deducted, presented in table 1 in the topic "Tax Regime - Simples Nacional". As a result, the effective tax rate was found without PIS and COFINS.

Table 4: Table of the Calculation of Simples Nacional with Partial Billing With Segregation

Months of 2023	Partial Invoicing WITH Segregation of PIS and COFINS Single-phase (B)	Effective Tax Rate WITHOUT PIS and COFINS (E - (E x 15.50%) = (H)	Tax Due (B x H) = (I)
Janeiro	R$ 15,223.68.	5,49%	R$ 835,54
February	R$ 29,429.24	5,44%	R$ 1,602.37
March	R$ 23,532.82	5,61%	R$ 1,320.24
April	R$ 21,423.93.	5,56%	R$ 1,190.63
May	R$ 23,308.39	5,56%	R$ 1,296.18
June	R$ 26,797.22	5,55%	R$ 1,488.44
July	R$ 25,152.76	5,61%	R$ 1,411.44
August	R$ 25,397.62	5,70%	R$ 1,447.78
September	R$ 17,644.36	5,67%	R$ 1,000.58
October	R$ 18,945.40	5,66%	R$ 1,072.52
November	R$ 22,119.68	5,58%	R$ 1,234.64
December	R$ 25,019.26	5,56%	R$ 1,391.20.
Total	R$15,291.56		

Source: Company Survey Data (2024)

On Table 4, it was shown the calculation of the tax due (G) only to the invoicing corresponding to revenues from goods with segregation of PIS and COFINS single-phase of each month of the year 2023, where B x H is equal to I.

Comparison of Results

Subsequently, the performance and preparation of the calculations with and without segregation of PIS and COFINS single-phase, it was demonstrated the Table 5 comparison with the amounts of taxes owed by the company in both situations and the tax savings generated by the correct segregation of the products sold and application of the corresponding rate.

Table 5: Comparative Table of Taxes Due Without and With Segregation

Months of 2023	Tax Due WITHOUT Segregation (F)	Tax Due WITH Segregation of PIS and COFINS Single-phase (G + I) = (J)	Tax Economics (F - J) = (K)
Janeiro	R$ 1,516.59	R$ 1,363.32	R$ 153,27
February	R$ 3,372.17.	R$ 3,078.25.	R$ 293,92
March	R$ 2,701.01	R$ 2,458.83	R$ 242.18
April	R$ 2,398.33.	R$ 2,179.93	R$ 218,40
May	R$ 2,821.23	R$ 2,583.47	R$ 237,76
June	R$ 2,956.36	R$ 2,683.33.	R$ 273,03
July	R$ 2,968.74	R$ 2,709.84	R$ 258,90
August	R$ 2,973.94	R$ 2,708.37	R$ 265,57
September	R$ 1,975.56	R$ 1,792.03	R$ 183,53
October	R$ 2,096.21	R$ 1,899.47	R$ 196,74
November	R$ 2,476.73	R$ 2,250.26	R$ 226,47
December	R$ 2,201.72	R$ 1,946.53	R$ 255,19
Total	R$ 30.458,59	R$ 27,653.64	R$ 2,804.95

Source: Company Survey Data (2024)

According to the table above, we can identify that in all months of the year 2023, the correct segregation and application of the corresponding effective tax rate will lead to tax savings. The total difference or total tax savings between taxes due without and with segregation in the period calculated and made available by the company was R$ 2,804.95.

However, as the corresponding percentage of the PIS and COFINS tax rate is only 15.5% of the effective tax rate, the amount saved is proportional to the company's revenue.

With this, it is noted that if the company has incurred in the payment of taxes without the proper segregation, that is, having paid in duplicate, it is possible to rectify the Simples Nacional declaration and request the refund of the amounts unduly paid to the Federal Revenue Service of Brazil. This process is limited to the last 5 years of payment of the taxes paid by virtue of the tax statute of limitations.

ANALYSIS OF RESULTS

The analysis of the results obtained in this study shows the importance of the correct segregation of products subject to PIS and COFINS single-phase for companies opting for Simples Nacional. From the comparison between the taxes due with and without this segregation, it is clear that the correct application of the rates results in significant tax savings.

The data reveals that in every month of the year 2023, the use of the effective tax rate corresponding to the total gross revenue, after the segregation of the products, results in a lower tax due compared to the scenario without such segregation. This total difference, over the period analyzed, represents significant tax savings for the company.

It is important to note that this tax saving is directly related to the company's revenue and the correct application of the rates, considering the proportion of the impact of PIS and COFINS single-phase taxes. Thus, companies that have incurred the payment of taxes without this due segregation have the possibility of rectifying their statements and requesting the refund of the amounts unduly paid to the Federal Revenue Service of Brazil, within the time limit established by the tax statute of limitations.

In view of these results, it is concluded that the adoption of accurate accounting and taxation practices, in line with current legislation, is essential to optimize the tax burden of companies and ensure their tax compliance, in addition to contributing to financial sustainability and competitiveness in the market.

FINAL THOUGHTS

It was possible to identify, through the calculations of the Simples Nacional, how important tax planning is. This is the correct and lawful instrument for companies to succeed in reducing the tax burden without any deceit. This method of tax avoidance has proven to be of great importance for the company, as it prevents the taxable event, reducing the tax rate or calculation basis and avoiding the undue payment of taxes.

It was noticeable in the present study, through the analyses, how much impact the segregation of revenues has for the application of the corresponding rate of a given product.

It is essential for the entrepreneur to have as a business partner trained professionals who have the learning about the legislation to which the company is framed, which in this case are the professionals who work with accounting, law, administration, among others.

The financial impact has been positive, as more than half of the company's total revenue comes from single-phase products.

Therefore, it has been shown that even if it is a modest saving on a monthly basis, in the annual amount and over the life of the company it will be significantly positive. Thus, companies can and should use the benefits arising from the legislation, reducing the tax burden. In other words, during its existence, all artifices arising from tax avoidance that aim to reduce, avoid or postpone the tax burden must be applied.

For future studies, it is recommended that the analysis of other companies, sectors and also in other tax regimes (Presumed Profit and Actual Profit) be carried out in order to demonstrate the single-phase applicability of PIS and COFINS.

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