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DESK-BASED TAX RISK IDENTIFICATION FOR CONSTRUCTION ENTERPRISES BASED ON TAX BURDEN AND FINANCIAL INDICATOR ANALYSIS

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Abstract: This paper develops an independent academic article from the desk analysis section of the source document. Using Company A as the research object, the study examines tax payment details from 2019 to 2023, tax burden rates for value-added tax, land value-added tax, corporate income tax, real estate tax, and urban land use tax, as well as individual income tax risks related to personnel types, income sources, wage categories, and year-end bonus taxation. The analysis shows that Company A's value-added tax burden rate rose from 4.57% in 2019 to 16.39% in 2023, exceeding the reference level of about 3.5% for general taxpayers in the construction industry and indicating possible risks in input invoice acquisition and deduction management. Land value-added tax, corporate income tax, real estate tax, and urban land use tax burden rates remain below industry reference levels, suggesting possible underpayment, revenue recognition, cost deduction, or asset tax-base issues. The individual income tax analysis identifies risks caused by complex personnel structures, multiple income channels, and year-end bonus sensitive intervals. Financial indicator matching further detects abnormal relationships among revenue, cost, and profit changes. The study provides a structured desk-based framework for identifying tax compliance risks in construction enterprises.
Keywords: Desk analysis; Tax risk identification; Tax burden rate; Financial indicator matching; Construction enterprise

1 INTRODUCTION

Construction enterprises usually operate through contracts, material procurement, construction delivery, settlement, and cross-regional project execution. These business links generate multiple types of tax exposure because invoices, income recognition, cost deduction, labor payments, project settlement, and local tax policies are often intertwined. The selected section of the source document treats desk analysis as the entry point for identifying such risks in Company A. It does not construct a broad policy discussion [1,2]; instead, it relies on the company's tax payment records, tax burden indicators, individual income tax cases, and financial statement ratios from 2019 to 2023. This makes the section suitable for transformation into an article centered on data-supported tax risk identification [3].

The problem addressed in this paper is how a construction enterprise can identify potential tax risks before field verification by using desk-based tax and financial indicators. The source section first summarizes major risk points in contract signing, material procurement, construction, and settlement. It then compares Company A's main taxes across five years, especially value-added tax, individual income tax, land value-added tax, corporate income tax, real estate tax, urban land use tax, and stamp tax. The section also calculates tax burden rates and compares them with reference levels, so that abnormal upward or downward deviations can be interpreted as early-warning signals. For individual income tax, the analysis focuses on personnel classification, income-source channels, wage-category matching, and year-end bonus tax planning. For financial accounting risk, the analysis uses changes in main business revenue, cost, and profit to judge whether revenue-cost-profit matching is abnormal [4,5].

The research scheme of this paper follows the sequence of the selected section. It begins with the identification of tax risks involved in Company A's major business links. It then analyzes total tax payment structure and tax-burden trends from 2019 to 2023 [6-8]. Value-added tax is assessed through its share in total tax payment and its tax burden rate. Individual income tax risk is discussed from the perspectives of policy environment, bidding activities, project-cycle uncertainty, multiple project locations, social insurance compliance, personnel type complexity, income-source diversity, wage-category mismatch, and year-end bonus calculation. Land value-added tax, corporate income tax, real estate tax, and urban land use tax are examined through their respective burden rates and possible deviations from industry reference values. Stamp tax risk is analyzed through taxable document identification, contract amount calculation, policy application, and management standardization. Financial accounting risk is finally identified through formula-based indicators and matching ratios among revenue, cost, and profit. The contribution of this paper is that it keeps the selected section's original desk-analysis logic while reorganizing it into an academic article with clear indicators, formula-based calculations, figures, tables, and compliance-oriented conclusions [9,10].

2 DESK ANALYSIS

2.1 Main Tax Risk Points Involved in Company A

The first step of tax risk control is tax risk identification, which plays a leading role in the tax risk control process. Construction companies often face tax risks in four business links: contract signing, material procurement, construction, and settlement.

In contract signing, Company A may face the risk of insufficient stamp tax declaration and inadequate deduction of input tax. In material procurement, risks include transfer-out of input tax, underpayment of corporate income tax, and excessive deduction of input tax. In construction, risks may arise from failing to prepay taxable labor services provided across regions and failing to withhold and remit individual income tax. In settlement, risks include inaccurate measurement of value-added tax revenue and failure to recognize corporate income tax revenue for construction enterprises according to tax law.

Table 1 Company A's Tax Payment Details from 2019 to 2023 (Unit: yuan)

Tax item	2019	2020	2021	2022	2023
Value-added tax	5,508,127	6,031,900	7,394,391	11,916,062	14,795,836
Individual income tax	785,405	930,983	1,022,957	1,208,615	1,118,494
Land value-added tax	296,467	80,425	38,312	52,609	72,218
Corporate income tax	11,877,624	103,404	76,625	61,377	108,328
Real estate tax and urban land use tax	190,454	95,090	106,113	125,114	233,618
Total	**47,613,591**	**47,545,407**	**53,056,790**	**62,557,325**	**77,872,821**

Table 1 summarizes the main tax payment details of Company A from 2019 to 2023 and supports the subsequent identification of tax risk items.

Therefore, it is necessary to analyze Company A's risks in value-added tax, individual income tax, land value-added tax, corporate income tax, real estate tax, urban land use tax, and stamp tax.

2.2 Corporate Tax Burden Level and Trend

Table 2 Company A's Tax Payment Structure from 2019 to 2023 (Unit: yuan)

Item	2019	2020	2021	2022	2023
Land value-added tax	21,262,070	27,237,277	31,639,156	33,450,665	29,812,248
Corporate income tax	17,932,084	22,997,448	22,138,425	23,667,157	21,114,103
Value-added tax	5,606,016	6,868,032	8,122,873	9,626,421	12,546,057
Individual income tax	785,405	930,983	1,022,957	1,208,615	1,118,494
Urban maintenance and construction tax	457,706	441,029	411,698	451,875	506,551
Education surcharge	315,086	273,415	227,767	233,809	277,362
Other taxes	688,493	620,757	464,254	433,685	489,880
Total	**47,046,860**	**59,368,941**	**64,027,130**	**69,072,227**	**65,864,695**

Table 2 shows that after the business tax-to-value-added-tax reform, Company A's major tax payments over the nearly five-year period were mainly value-added tax, corporate income tax, land value-added tax, and individual income tax. In addition to these major taxes, the company also paid urban construction tax, individual income tax withholding, stamp tax, and education surcharge. The company developed rapidly in recent years, causing related tax expenses such as value-added tax and corporate income tax to rise year by year.

2.3 Value-Added Tax Risk Analysis

Value-added tax is levied on the value added by units and individuals in production and operation. For a single production and operation entity, the added value refers to the balance after deducting purchased goods from the revenue obtained from selling goods or providing services. Since 2016, the replacement of business tax by value-added tax has been formally implemented in the construction industry.

Table 3 Main Value-added Tax Payments of Company A from 2019 to 2023 (Unit: yuan)

Item	2019	2020	2021	2022	2023
Total tax payment	47,613,591	47,545,407	53,056,790	62,557,325	77,872,821
Value-added tax	5,508,127	6,031,900	7,394,391	11,916,062	14,795,836

Figure 1 Proportion of Value-added Tax in Total Tax Payment from 2019 to 2023

Table 3 and Figure 1 show that VAT rose from 5,508,127 yuan in 2019 to 14,795,836 yuan in 2023, and its share increased to about 19%, making VAT a key desk-analysis warning point.

The value-added tax burden rate is calculated as VAT burden rate=$\frac{\text{VAT payable}}{\text{Main business revenue}}\times 100\%$.

Table 4 Value-added Tax Burden Rate of Company A from 2019 to 2023 (Unit: yuan)

Year	VAT paid	Main business revenue	VAT burden rate
2019	5,508,127	123,527,943	4.57%
2020	6,031,900	114,893,352	5.25%
2021	7,394,391	95,782,257	7.72%
2022	11,916,062	87,682,573	13.59%
2023	14,795,836	90,273,560	16.39%

Table 4 shows the annual value-added tax burden rate calculation results.

$$\text{2019 VAT burden rate}=\frac{5508127}{123527943}\times 100\%\approx 4.57\% \quad (1)$$

$$\text{2020 VAT burden rate}=\frac{6031900}{114893352}\times 100\%\approx 5.25\% \quad (2)$$

$$\text{2021 VAT burden rate}=\frac{7394391}{95782257}\times 100\%\approx 7.72\% \quad (3)$$

$$\text{2022 VAT burden rate}=\frac{11916062}{87682573}\times 100\%\approx 13.59\% \quad (4)$$

$$\text{2023 VAT burden rate}=\frac{14795836}{90273560}\times 100\%\approx 16.39\% \quad (5)$$

The value-added tax burden rate for general taxpayers in the construction industry is about 3.5%. From 2019 to 2023, Company A's value-added tax burden rates exceeded this level, with 2023 reaching 16.39%. This indicates a heavy value-added tax burden and possible excessive payment, untimely acquisition of input invoices, or deduction issues. The company should check whether input tax deduction complies with tax law and whether invoice, capital, contract, and goods or service flows are consistent.

2.4 Individual Income Tax Risk

Table 5 Tax Payment and Individual Income Tax of Company A from 2019 to 2023 (Unit: yuan)

Item	2019	2020	2021	2022	2023
Total tax payment	47,046,860	59,368,941	64,027,130	69,072,227	65,864,695
Individual income tax	785,405	930,983	1,022,957	1,208,615	1,118,494

Table 5 shows that Company A's individual income tax rose from 785,405 yuan in 2019 to 1,208,615 yuan in 2022 and then fell to 1,118,494 yuan in 2023, indicating withholding risk remains tied to personnel and project payments.

2.4.1 Logic and basis for judging risk points

Company A uses multiple forms of employment, including formal employees, postdoctoral personnel, rehired retired experts, research assistants, labor-dispatch personnel, long-term or temporary labor personnel, and external experts. Different personnel types obtain different forms of income from Company A, which affects taxpayer classification, income category, withholding, and reporting methods.

Personnel-type differences create four management issues. Identity changes may change taxpayer type and income category; information collection for long-term, temporary, or external personnel is large and error-prone; for personnel transferred during the tax year, Company A cannot accumulate previously declared income or deduct tax already

prepaid before the transfer; and personnel who obtain wages from multiple sources in the same tax year may repeatedly deduct the monthly exemption amount.

Company A adopts project-based fund management. Income sources for employees and mobile personnel are diverse, payment times are not unified, and payment methods are inconsistent. The company must summarize the total income of the same person in the same month and withhold tax according to the corresponding taxpayer type and income category.

In wage-category management, if tax-exempt income and taxable wage income are combined in the same wage item, financial personnel must split tax-reduced or tax-exempt income from taxable income before calculating tax.

2.4.2 Analysis, calculation, and conclusion

Company A has 3,000,000 in registered capital and ten major shareholders. Shareholder A holds 56.35%, shareholder B holds 4.99%, Company C holds 3%, Company D holds 1.39%, Company E holds 0.59%, shareholder F holds 0.47%, shareholder G holds 0.39%, shareholder H holds 0.33%, shareholder I holds 0.32%, and shareholder J holds 0.24%.

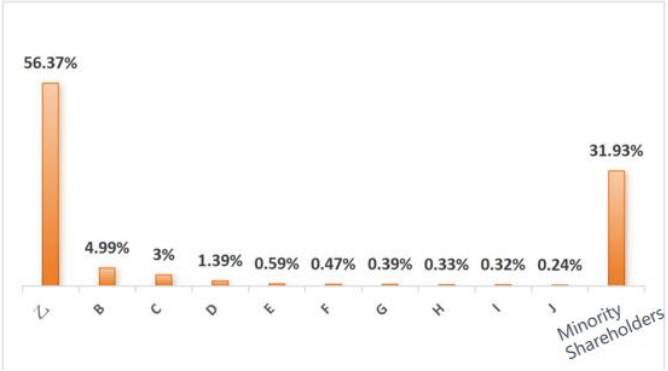

Figure 2 Distribution of Shareholders' Equity in Company A

Figure 2 shows that shareholder A controls 56.35%, so equity changes and shareholder-related income arrangements should be checked.

On October 29, 2023, Company A received notice from controlling shareholder A that A planned to increase its holdings of Company A's shares through centralized bidding in the Shanghai Stock Exchange trading system within six months from the disclosure date, with a total increase amount of not less than RMB 100 million and not more than RMB 1 billion.

Table 6 Comprehensive Income Tax Rate Table (Unit: yuan)

Level	Monthly taxable income	Tax rate	Quick deduction
1	(0, 3000]	3	0
2	(3000, 12000]	10	210
3	(12000, 25000]	20	1410
4	(25000, 35000]	25	2660
5	(35000, 55000]	30	4410
6	(55000, 80000]	35	7160
7	Above 80000	45	15160

Table 6 provides tax brackets and quick deductions for bonus and wage calculations. Let the annual one-time bonus be yuan, the tax rate be %, the quick deduction be , and after-tax bonus be . The after-tax bonus is:

$$Y=X-(X\times a\%-A) \tag{6}$$

In actual operation, separate taxation of year-end bonus has sensitive intervals. At each critical point, the tax burden increases in a jump. For example, when a year-end bonus is 144,000 yuan, the after-tax amount is 129,810 yuan. When the bonus is 144,001 yuan, the tax rate rises by one level and the after-tax amount becomes 116,610.8 yuan, so one additional yuan reduces the actual after-tax bonus by 13,199.2 yuan.

$$X-(X\times 20\%-1410)=144000-(144000\times 10\%-210) \tag{7}$$

Table 7 Trap Interval under the Third-level Tax Rate (Unit: yuan)

Annual one-time bonus	Tax rate	Deduction	Tax payable	After-tax amount	Trap interval
144000	10	210	14190	129810	144000-160500
144001	20	1410	27390.2	116610.8	
160500	20	1410	30690	129810	

Table 7 gives the trap interval under the third-level tax rate and illustrates the jump in after-tax income.

Table 8 Detailed Trap Intervals for Annual One-time Bonus Taxation (Unit: yuan)

Level	Sensitive interval	High point after-tax amount
1	0-36000	34920
2	36000-38567	129810
3	144000-160500	241410
4	300000-318333	317660
5	420000-475000	466410
6	660000-706538	631160

Table 8 summarizes the sensitive intervals for annual one-time bonus taxation. Company A's finance department should avoid allowing annual one-time bonuses to fall into sensitive intervals so as not to impair employee interests.

Table 9 Choice of Year-end Bonus Taxation Method

Interval	Optimal taxation method
X+Y <= 0	No tax is required
X < 0 and 0 < X+Y <= 36000	Merge and tax at 3%
X >= 0 and 0 < X+Y <= 36000	Merged taxation or separate taxation; any combination gives the same result
X+Y > 36000	Separate taxation; reasonable allocation can minimize individual income tax

Table 9 clarifies the optimal year-end bonus taxation method under different income intervals and provides the basis for reasonable income allocation.

Table 10 Influence of Year-end Bonus Taxation Mode (Unit: yuan)

Taxation mode	Year-end bonus tax	Wage tax	Total tax	Tax saving
2018 separate taxation of year-end bonus	7790	11775	19565	0
2024 merged taxation of year-end bonus		15880	15880	3685

Table 10 indicates that after 2024, even if the annual one-time bonus is included in comprehensive income for individual income tax calculation, Manager Wu's tax burden is still reduced compared with the pre-reform result.

2.5 Land Value-Added Tax Risk

Table 11 Land Value-added Tax Burden Rate of Company A (Unit: yuan)

Year	Main business revenue	Land value-added tax	Tax burden rate
2019	123,527,943	296,467	0.24%
2020	114,893,352	80,425	0.07%
2021	95,782,257	38,312	0.04%
2022	87,682,573	52,609	0.06%
2023	90,273,560	72,218	0.08%

The land value-added tax burden rate is calculated as Land VAT burden rate= $\frac{\text{Land VAT payable}}{\text{Main business revenue}} \times 100\%$.

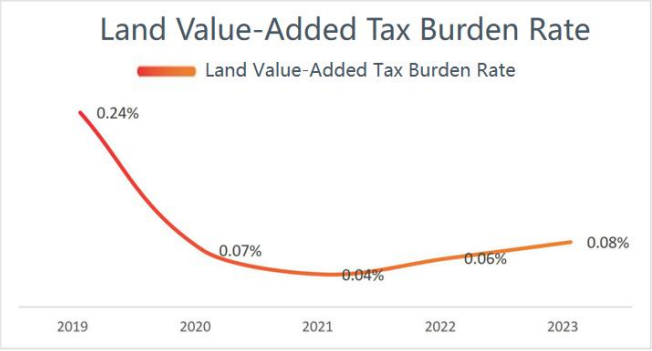

Figure 3 Land Value-added Tax Burden Rate of Company A from 2019 to 2023

Table 11 and Figure 3 show that the land value-added tax burden rate fell to 0.04% in 2021 and was only 0.08% in 2023, far below the 1.5% reference level, indicating possible underpayment risk.

2.6 Corporate Income Tax Risk

Table 12 Corporate Income Tax Contribution Rate of Company A from 2019 to 2023 (Unit: yuan)

Year	Main business revenue	Corporate income tax	Contribution rate
2019	123,527,943	1,877,624	1.52%
2020	114,893,352	103,404	0.09%
2021	95,782,257	76,625	0.08%
2022	87,682,573	61,377	0.07%
2023	90,273,560	108,328	0.12%

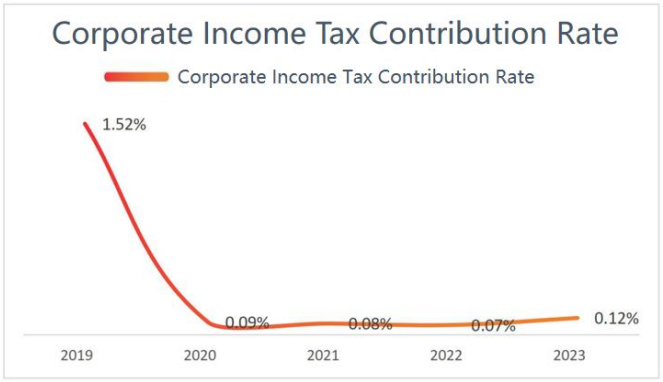

Figure 4 Corporate Income Tax Contribution Rate of Company A from 2019 to 2023

Table 12 and Figure 4 show that the corporate income tax contribution rate fell from 1.52% to below 0.1% during 2020-2022 and was only 0.12% in 2023, implying revenue, cost, or tax-planning risks.

2.7 Real Estate Tax and Urban Land Use Tax Risk

Table 13 Real Estate Tax and Urban Land Use Tax Burden Rate (Unit: yuan)

Year	Main business revenue	Real estate tax and urban land use tax	Tax burden rate
2019	123,527,943	190,454	0.15%
2020	114,893,352	95,090	0.08%
2021	95,782,257	106,113	0.11%
2022	87,682,573	125,114	0.14%
2023	90,273,560	233,618	0.26%

The burden rate is calculated as Tax burden rate=$\frac{\text{Real estate tax + urban land use tax}}{\text{Main business revenue}}\times 100\%$.

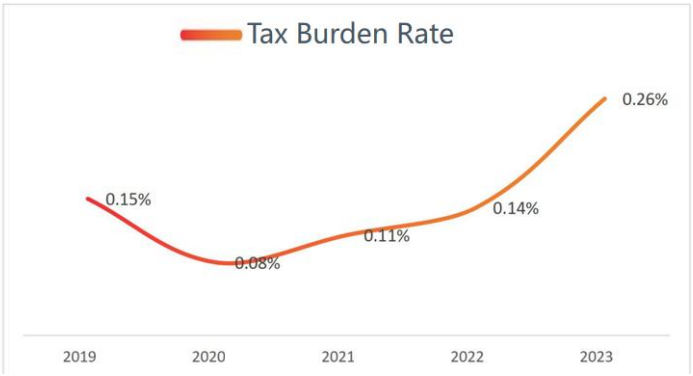

Figure 5 Real Estate Tax and Urban Land Use Tax Burden Rate of Company A from 2019 to 2023

Table 13 and Figure 5 show that the real estate and urban land use tax burden rate remained between 0.08% and 0.26%, far below 3%, suggesting tax-base or land/property registration risks.

2.8 Stamp Tax Risk

Stamp tax risk first appears in the identification of taxable documents. The construction industry involves many contract types, including construction survey and design contracts, construction and installation project contracts, property leasing contracts, and purchase and sale contracts. If financial personnel inaccurately identify taxable documents, stamp tax may be omitted.

A second risk concerns contract amount calculation and tax payment. Construction contracts often involve complex amounts, including general contracts, subcontracting, and contract changes. If the amount is calculated inaccurately, stamp tax may be underpaid or overpaid. Some enterprises may only declare stamp tax for paper contracts while ignoring electronic contracts or oral agreements.

A third risk is improper use of preferential policies. If construction enterprises fail to fully use legitimate stamp tax preferences, the tax burden may increase; if preferences are applied incorrectly, the enterprise may face tax authority penalties. A fourth risk is nonstandard stamp tax management, including incomplete ledgers and untimely declaration.

2.9 Financial Accounting Risk Analysis

Considering the characteristics of the construction industry and Company A's current situation, the source section selects main operating data and related financial indicators from Company A's 2019-2023 financial statements to identify tax risks at the micro level.

Table 14 Calculation Formulas for Financial Indicators

Indicator type	Indicator name	Formula or warning value
Change rate indicator	Main business revenue change rate	See Eq. (8)
Change rate indicator	Main business cost change rate	See Eq. (9)
Change rate indicator	Main business profit change rate	See Eq. (10)
Matching indicator	Revenue-profit matching ratio	See Eq. (11); about 1
Matching indicator	Revenue-cost matching ratio	See Eq. (12); about 1
Matching indicator	Cost-profit matching ratio	See Eq. (13); about 1
Debt-paying ability	Asset-liability ratio	See Eq. (14); 0.4-0.6
Operating ability	Total asset turnover	See Eq. (15); 1-2
Profitability	Operating profit margin	See Eq. (16)
Profitability	Cost expense profit margin	See Eq. (17)

Table 14 presents the financial indicator formulas used in the source section for desk-based risk identification.

$$g_R=\frac{R_t-R_0}{R_0}\times 100\% \tag{8}$$

$$g_C=\frac{C_t-C_0}{C_0}\times 100\% \tag{9}$$

$$g_P=\frac{P_t-P_0}{P_0}\times 100\% \tag{10}$$

$$\text{Revenue-profit matching ratio}=\frac{g_R}{g_P}\times 100\% \tag{11}$$

$$\text{Revenue-cost matching ratio}=\frac{g_R}{g_C}\times 100\% \tag{12}$$

$$\text{Cost-profit matching ratio}=\frac{g_C}{g_P}\times 100\% \tag{13}$$

$$\text{Asset-liability ratio}=\frac{\text{Total liabilities}}{\text{Total assets}}\times 100\% \tag{14}$$

$$\text{Total asset turnover}=\frac{\text{Sales revenue}}{\text{Total assets}}\times 100\% \tag{15}$$

$$\text{Operating profit margin}=\frac{\text{Operating profit}}{\text{Operating revenue}}\times 100\% \tag{16}$$

$$\text{Cost expense profit margin}=\frac{\text{Total profit}}{\text{Total cost and expenses}}\times 100\% \tag{17}$$

Table 15 Main Business Revenue Change Rate and Main Business Cost Change Rate from 2019 to 2023

Item	2019	2020	2021	2022	2023
Main business revenue change rate	3.26%	-8.85%	-17.45%	-15.32%	-10.22%
Main business cost change rate	6.89%	-16.01%	-14.56%	-15.12%	-10.84%

Item	2019	2020	2021	2022	2023
Matching ratio	47.27%	55.28%	119.82%	101.37%	94.28%

Table 15 shows that revenue and cost changes were mismatched in 2019-2020, with ratios below 1, suggesting possible excessive cost deduction; the 2021-2023 ratios were generally reasonable.

Table 16 Main Business Revenue Change Rate and Main Business Profit Change Rate from 2019 to 2023

Item	2019	2020	2021	2022	2023
Main business revenue change rate	3.26%	-8.85%	-17.45%	-15.32%	-10.22%
Main business profit change rate	-15.71%	27.32%	-82.23%	-49.25%	-52.73%
Matching ratio	-20.75%	-32.39%	21.22%	31.07%	19.38%

Table 16 shows that revenue-profit matching ratios stayed far from 1, implying possible undercounted revenue, excessive cost growth, or expense listing.

Table 17 Main Business Cost Change Rate and Main Business Profit Change Rate from 2019 to 2023

Item	2019	2020	2021	2022	2023
Main business cost change rate	6.89%	-16.01%	-14.56%	-15.12%	-10.84%
Main business profit change rate	-15.71%	27.32%	-82.23%	-49.25%	-52.73%
Matching ratio	-43.85%	-58.60%	17.70%	30.70%	20.57%

Table 17 shows abnormal cost-profit matching ratios from 2019 to 2023, so cost recognition, expense allocation, and profit formation need follow-up verification.

3 CONCLUSION

This paper reorganizes the selected desk analysis section into an academic article on tax risk identification for a construction enterprise. The study uses Company A's 2019-2023 tax payment data, tax burden rate calculations, individual income tax scenarios, stamp tax risk descriptions, and financial indicator matching analysis to identify possible compliance risks. The analysis finds that the company's value-added tax burden rate is higher than the industry reference level and increases continuously, while land value-added tax, corporate income tax, real estate tax, and urban land use tax burden rates remain below reference levels. Individual income tax risks are linked to complex personnel types, diverse income channels, wage-category mismatch, and sensitive intervals in year-end bonus taxation. Stamp tax risks arise from taxable document identification, contract amount calculation, preferential policy application, and management standardization. Financial accounting risk is reflected in mismatches among revenue, cost, and profit change rates. The limitation of this paper is that the desk analysis mainly relies on historical tax and financial statement indicators and cannot replace field verification of invoices, contracts, ledgers, and project materials. Future research may integrate invoice-flow verification, contract text checking, and digital early-warning indicators to improve the accuracy and timeliness of construction enterprise tax risk control.

COMPETING INTERESTS

The authors have no relevant financial or non-financial interests to disclose.

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