

## Analisis atas perencanaan pajak penghasilan pasal 21 pada PT. XYZ sebagai salah satu upaya meminimalisasi biaya pajak = Analysis on income tax planning of article 21 on PT. XYZ as one mean to minimize tax burden

Herman, author

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### Abstrak

<i>Tax as one of revenue of the country has a strategic role in funding the government operation: whether routine or development funding. As for regulator it could be used 1w the government as an accelerator of economic development by giving a conclusive stimulus for effort field.

Tax as an obligation of citizen to the state, which could be forced by law generating, contain in the implementation. The contrary generated in the form of the effort that done by the taxpayer to keep minimizes the tax payment. The contrary of the taxpayer on the tax collection is caused by the nature of the tax that does not have direct impact to the party who spend the cost.

The tax planning is an initial stage of tax management that is integrated part of the strategic management of the entire company. Therefore that will be necessary if the tax planning conducted has the contribution to determine the success of strategic management made by the company.

Income tax-article 21 is one of direct taxes that the third party conducts the collection by deducting the obliged or paid amount. The employer shall account, deduct, and report the amount of the deducted tax.

In this thesis, writer discusses the planning of income tax article 21 that conducted by PT. XYZ. The planning of income tax article 21 conducted is to minimize the tax burden especially corporate income tax as minimum as possible.

The main problem of the research could be formulated as: How PT. XYZ conducting the planning of income tax article 21 so that the main objective of the planning which is to minimize tax burden could be obtained and to avoid the wasting of the company's resources optimally caused by administrative sanction in the form of fine, interests, or the tax increase and criminal sanction.

The objective of this thesis writing was to explain the terms of taxation law affected and to find out whether tax planning could minimize the amount of tax burden that should be paid by PT. XYZ.

Writing method of the thesis is descriptive analyze, which is, by description the existing data then analyzing them to resolve the main problem of the research.

At the end, conclusion and suggestion will be given. Conclusion contains whether the tax planning that conducted by PT. XYZ has already accord to the terms of affecting tax and reach the objective of the

planning itself and the suggestions contains a thought contribution from writer for the implementation of tax planning in PT. XYZ to be better and more effective.</i>