

## Pelaksanaan manajemen pajak atas pajak penghasilan pasal 21 oleh PT X

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### Abstrak

<i>Taxpayers should fulfill their tax obligatory based on tax regulations in effect. In this case taxpayers face a dilemma. In one hand they must fulfill all of their tax obligatory completely without any violation, since for every mistake they made will result in penalty. On the other hand they want to manage their tax in order to minimize the cost. In this case, tax management can play an important role to solve taxpayers' problem legally.

PT. X is a company located in Sorong, Irian Jaya operating in fish preserving activity. It has many employees even though not all of them get the salary more than Non-Taxable Income (Penghasilan Tidak Kena Pajak = PTKP). Up to now PT. X has never used tax management as an instrument to manage the income tax article 21 (PPh Pasal 21) of its employees. As the result, there is still a chance to reduce tax cost legally by using tax management.

The objectives of this study are to describe how a company can design its remuneration system to minimize the income tax article 21 cost of its employees, how a company can utilize tax regulations in order to minimize fiscal corrections of the income tax article 21 in case of tax auditing, and how much money can be saved through tax management.

Tax management is a comprehensive action that requires a good understanding of tax regulations in implementing it. The understanding of tax regulations is so necessary that the chances to save money can be determined. Not only that, tax management also requires that the company should have a good accounting system as a media to give the right and accurate information about the company financial condition, since the financial information is the basis of calculating tax due.

Tax management can be done through a series of systematical and well.-planned steps. These steps are: defining the goal of tax management, identifying the current situation, identifying the supporting and obstacle factors, as well as developing the plan of activities to achieve the goal.

The methodology used in this study is descriptive analysis. The result of study shows that PT. X has not utilized tax regulations yet in the best possible way to minimize the income tax article 21 cost of its employees. As the result the employees must pay much more money than they have to. This study concludes that PT. X can utilize tax management to solve this problem by developing a good remuneration system for its employees.</i>