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TAX PLANNING PLANNING IN EFFORTS TO MINIMIZE TAX PAYABLE PPH ARTICLE 21 (Case Study at PT Telkom Kandatel East Surabaya) Andrianto¹ Anang Firmansyah ² ¹ Fakultas Ekonomi, Universitas Muhammadiyah Surabaya andrianto914@yahoo.com anangfirmansyah61@gmail.com Abstract This study aimed to obtain evidence about tax planning (tax planning) in an effort to minimize the tax payable on the income tax section 21 PT.

Telkom Kandatel East Surabaya. The data **used in this study** are primary data and Primary sekunder. Data obtained directly from interviews with management directly related to this study, while secondary data obtained from both sources other than primary data. Analysis data technique using decision theory, which is associated with the policy management in decision making.

The results of the analysis in this study was obtained in **the calculation of income tax article 21** methods covered employee / employer, **income tax article 21 is not given in the form of benefits** for employees, so that section 21 income tax paid can not be treated as expenses in calculating the lab / fiscal loss. Methods of tax allowances, **income tax article 21 permanent employees paid by the company** but granted **in the form of** income tax benefit of article 21, so it can be financed by the company in the calculation of the profit / loss fiscal. If this method raises margin Article 21 **Income tax article 21** Income tax allowances that can reduce **the take home pay** of employees.

So that income tax may be applied as a deduction in the calculation of the profit / loss tax gross-up method is used, whereby if the terms of the tax saving **and take home pay** is a better method. From the results of this study concluded that efforts to tax planning that can be applied by **PT. Telkom Kandatel Surabaya** East of gross-up methods are

appropriate and can minimize taxes payable Income tax article 21.

Keywords: Tax Planning, Income Tax Article 21, Methods of tax allowances, Gross-up method PRELIMINARY Tax is one of the main domestic revenues in Indonesia. Therefore, in order to create a just and prosperous society based on the Pancasila and the 1945 Constitution, to increase the source of state revenue, the government must gradually implement state revenues from the tax sector, planning, directed and also sustainable.

The Government and people of Indonesia realize that at present the economic conditions both macro and micro have experienced considerable changes, one of which is the field of development. Thus to finance this national development, the government feels the need to increase state revenues through the tax sector. As we have seen, the tax sector is one of the sectors of state revenue in addition to the oil and gas sector which is very potential and always experiences a graph of improvement in its implementation. The foundation can be in the form of Taxation Laws or Government Regulations concerning Taxes.

Efforts to increase the provision of budget funds from taxation sources include increasing the collection performance and simplifying, improving and adding tax types. From various types of tax rules, one of which is income tax, especially income tax article 21. Income tax article 21 is income tax regulates the payment of taxes in the current year through tax deductions on income received on domestic personal taxpayers, in connection with services and activities. To increase tax revenue in this case, awareness and participation of the community in the field of taxation are needed.

Speaking of taxation, the government has sought various ways to increase state cash receipts from the tax sector, including by conducting an existing tax system reform or better known as tax reform. The purpose of this taxation system is to simplify the tax structure and procedures fulfillment of the obligation it self. Although taxation in Indonesia is a manifestation of active participation for taxpayers in the framework of national development, it is not so easy in practice.

Paying taxes is not a simple act but there are many emotional things. Each taxpayer has a tendency to pay tax obligations with a minimum amount. Efforts to resist (tax) pay taxes spread widely to all countries. The extent of paying taxes has an impact on people's fiscal behavior. Perhaps some people consider that paying taxes is not an obligation morally to pay taxes completely. And because paying taxes can reduce freedom of use of resources.

A small portion of the community still has a negative perception of paying taxes. Many

ways are done to minimize tax imposition, among others through exceptions, deductions, tax intensive, tax imposition, taxes borne by the state, up to cooperation with officials and counterfeiting. by understanding and getting around the rules.

Planning efforts to reduce the tax burden in a subtle manner are often referred to as tax planning techniques. In general, tax planning refers to the business engineering process and taxpayer transactions so that the tax debt is in a minimum amount **in accordance with the** applicable tax provisions. Tax planning is a process for estimating the amount of tax to be paid and things that can be done to avoid tax (Mardiasmo, 2006: 276).

While tax avoidance means a minimum amount of tax avoidance but still adheres to taxation regulations applies. But actually tax planning can have a constructive positive connotation in the sense of planning to fulfill tax obligations (i.e. delivering a notification) in a complete, correct and timely manner, so that optimal resource waste can be avoided.

There are several measures that are usually used in measuring taxpayer tax compliance, namely: 1. Tax Saving is an attempt by taxpayers to avoid their tax debt by refraining from giving products that have a tax to increase their value or intentionally reducing work hours or work that can be done so that their income becomes small and thus avoids the imposition of income tax big. 2.

Tax Avoidance is an attempt by taxpayers or an attempt not to commit an act that is taxed or an attempt to manipulate **the income of a** legal taxpayer that is still **in accordance with the provisions** of the legislation to minimize the amount of tax owed. 3. Tax Evasion is an attempt by taxpayers with tax evasion owed illegally by hiding the actual circumstances.

Two ways that corporate tax planning can be done are tax saving and tax avoidance because such acts do not violate the law. As **a State-Owned Enterprise engaged in** telecommunications, PT. Telkom Kandatel East Surabaya, in addition to paying taxes from the income of the company's activities on its business (Corporate Income Tax) is also still required to collect, deduct and deposit taxes on **income paid to employees /** employees (Article 21 Income Tax).

Corporate income tax is income tax that **is imposed on a** business entity by name and in any form. Whereas PPh **article 21 is a tax on income in the form of salaries, wages, honoraria, allowances** and other payments with whatever name is received or obtained by domestic taxpayers.

In connection with the calculation of income tax 21 for employee welfare, the company bears the income tax article 21 which should be paid by the employee concerned. This study is intended to determine the role of tax planning on the calculation of employee income tax at PT. Telkom Kandatel East Surabaya in Article 21 of Income Tax paid by the company, whether Article 21 of Income Tax is given in the form of allowances to employees or the company bears Article 21 of Income Tax which should be paid by employee salaries.

If the PPh 21 is given in the form of benefits, then it should be a deductible fee in calculating the taxable income of the employer / work cutter. Whereas if the company bears the income tax article 21, it is not a cost to the employer. Tax deductors that cannot be deducted from gross income to determine taxable income and may not include the amount of income tax paid by the company as a gross addition to each employee.

From all the backgrounds made by researchers, the researchers made the title "Tax Planning (Tax planning) in an effort to Minimize Tax due to Article 21 Income Tax (Case Study at PT. TELKOM Kandatel East Surabaya)." Formulation of the problem From the above problems, the following problems can be formulated:

How is Tax Planning (tax planning) in an effort to minimize taxes owing to Article 21 of Income Tax at PT.

Telkom Kandatel East Surabaya (Tax Allowance Method and Gross-up Method)?
Research purposes To find out how tax planning (tax planning) in an effort to minimize taxes owed Article 21 income tax to PT. Telkom Kandatel East Surabaya is good by using the method of tax allowance and method of gross-up. Previous Research Review
Previous research was carried out by Erik Widagdo (2006) and Cristina Triyanti (2003), where the title of the article stated about the implementation of tax planning Article 21 of Income Tax in an effort to efficiently pay the tax burden at PT. Jasa Buana Pratama Surabaya and PT. Rajawali Indonesia.

What distinguishes the second writing of the article with the research that the author does is the writing time, as well as the data analysis techniques used. In the previous or previous research, the time of this research was carried out in 2003 and 2006. While the research conducted by the author was carried out in 2017. So in the discussion of the study, the authors used the latest taxation rules.

Similar to the object of research, in previous studies the object used was a company engaged in land, sea and air transportation services, namely PT. Jasa Buana Pratama Surabaya and a company engaged in the field of sugar production, namely PT. Rajawali

Nusantara Indonesia. While the object chosen by the current author is PT. Telkom Kandatel East Surabaya which is engaged in telecommunications.

In the two previous studies it was not clarified in this study, which is why in this study the author tried to clarify the analysis techniques used for processing the data obtained. conceptual framework The conceptual framework carried out by researchers is as follows: RESEARCH METHODS The scope of research As for the scope of this research is at PT. TELKOM Kandatel East Surabaya located at Jalan Gayungan No ... Surabaya. Where as a publicly listed company, PT.

Telkom Kandatel East Surabaya has implemented tax planning until now. In addition to the data in the study, researchers asked for information related to employee data registered with PT. Telkom Kandatel East Surabaya, which contains the amount of salary and benefits received by employees of PT. Telkom Kandatel East Surabaya.

Research Approach and Research Data In this study, researchers used a quantitative approach with descriptive quantitative type, namely by providing a theoretical explanation of the tax calculation owing to Article 21 of PPh based on the latest tax rules at PT. Telkom Kandatel East Surabaya at the time before and after the implementation of tax planning methods.

So that tax can be obtained payable in Article 21 of PPh in a legal effort based on the facts obtained. Although in this study, numerical data is very dominant but the data is only as a tool in providing theoretical explanation. In this study, researchers used secondary data which contains data about employees who work at PT.

Telkom Kandatel East Surabaya, where the data also contains data on salaries and benefits received every month by employees of PT. Telkom Kandatel East Surabaya (see attachment). These data will be processed by the author in performing tax planning calculations using the latest tax rules. In addition to these data, researchers will also add literature related to the latest tax rules and books related to tax planning.

Data Collection Procedure The data collection procedure is the completeness or description of the method chosen, so that it can be collected, the primary data collection needed in this research is carried out in the following manner: 1. Interview, which is collecting data by direct interviews with management that are directly related to this research, namely in the accounting department
2.

Observation, namely obtaining data by making observations directly to the object under

study which includes the field conditions of the research object, namely PT. Telkom Kandatel East Surabaya. 3. Documentation, namely by asking for data from office reports and records that are closely related to the preparation of this research report which consists of a list of permanent employee salaries, SPT PPh article 21, 2015 income statement.

Data Analysis Techniques The data analysis technique used in this study is to use decision theory. Decision theory in question is a theory that can be used in management decisions that are not only based on certainty, but also contain uncertain risks so that they can be used in efforts to maximize profits and minimize costs.

This decision theory requires a process stage, starting from completing what is encountered with the concepts or theories that exist, the decision making process and the evaluation of decisions taken. In this writing, the authors analyze, solve problems, and find a way out of the problems that are taken. In addition, the authors make comparisons between the data obtained from companies related to research conducted with data obtained from companies that related to research conducted with data derived from literature and concepts and theories that exist. The steps in analyzing the data are as follows: 1.

Collect payroll and permanent employee SPT. 2. Analyze the elements that make up the salary received by employees. 3. Calculate the elements of the salary. 4. For the tax benefit method, the employee's gross income is included or the PPh allowance is added in the amount of the Article 21 income tax payable that is borne by the company. 5. As for the gross-up method, the PPh allowance is added or equal to the amount of Article 21 income tax payable into the gross income of the employee.

To make it easy to calculate using the gross-up method, a gross-up formula for each group is made from all employee status. 6. From taxable income (PKP), it is determined including which formula of the group income gross-up. 7. Enter the Taxable Income (PKP) into the formula so that the tax allowance for the gross-up method can be obtained. 8.

From the taxable income the tax is determined by the tariff according to the applicable tax laws. 9. Based on the calculation of income in article 21 according to the two methods, a calculation comparison is made with a theoretical explanation of Article 21 income tax that is borne by the employee / employer. DISCUSSION PPh 21 Tax Planning PT.

Telkom Kandatel East Surabaya Healthy company management always pays attention to

the welfare of its employees. Because companies will get reciprocity from them. So that companies can live and thrive, companies must also be able to obtain fresh funds for investment. Therefore, company management must be able to process company finances. So that the company can develop and the welfare of its employees does not go down.

For this purpose, one of the ways that can be done is to carry out tax saving on Corporate Income Tax with an effort to reduce taxes but still comply with tax regulations. One of the efforts that can be done to obtain a tax saving is by way of tax planning to calculate Article 21 Income Tax. The tax planning is intended to pay / bear article 21 income tax (employee), where the expenditure can be recognized as the company's gross income / deduction to determine Corporate Entity Taxable Income.

The method that can be used is a method of tax allowance or gross-up method, namely by adding / entering the PPh article 21 allowance into the employee's gross income. For the PPh Article 21 allowance company is a deductible cost of the company's gross income in calculating taxable income at the end of the tax year. PT. Telkom Kandatel East Surabaya has 237 employees and has implemented tax planning on corporate / corporate income tax, including one of which is the calculation of Income Tax Article 21.

This is done as an effort to minimize the tax payable of Article 21 income tax which affects the income tax Tax (PKP) of the Company / Company and the amount of tax due to Corporate Income Tax. In carrying out tax planning / tax planning Article 21 income tax, PT. Telkom Kandatel East Surabaya uses the gross-up method, which is a method of calculating Article 21 income tax benefits based on the PKP layer of the company's permanent employees.

By applying certain mathematical formulas, the income tax article 21 will be obtained which is the same as the amount of income tax article 21 which is payable, so that it will not cause any further shortages of payments that must be paid / borne by the employee. Regarding employee costs, there is a gift of natura enjoyment, namely the facilities provided by the company to its employees are not in the form of money, but in the form of lunch, polyclinic fees in the form of medicines and pick-up facilities for employees using company vehicles.

The company issues a contribution fee that is clearly related to the company's activities to earn income. implementation of calculation of Income Tax Article 21 PT. Telkom Kandatel East Surabaya has the duties and responsibilities of the finance department, because the part has the role of depositing Article 21 of Income Tax.

As for the implementation of the calculation of Income Tax Article 21 which is carried out, among others: a. Cutting b. Bookkeeping c. Deposit d. Reporting Alternative Calculation of Income Tax Article 21 Calculation of Income Tax Article 21 can be done by: Alternative 1: Income tax article 21 is borne by the employer / employee. Alternative 2: Income tax article 21 is given in the form of tax benefits Alternative 3: Income Tax article 21 by gross-up method.

The following is an example of calculating income tax article 21 employee A with all three alternatives: Alternative Calculation of Income Tax Article 21 Employees A PT. Telkom Kandatel East Surabaya Name: A Status: K / 0 Position: *** DESCRIPTION Borne by the Employer (Rp) Given in the form of tax allowance (Rp) with the Gross-Up Method (Rp)

-----	Gross Income	Salary	78,000,000	78,000,000	78,000,000
Income Tax Allowances	-	1,833,083	1,929,561	Other Allowances	6,519,450
6,519,450	6,519,450	6,519,450	Tantiem, Bonuses, Gratuities	16,307,850	16,307,850
16,307,850	16,307,850	Gross Income Amount	100,827,300	102,660,383	102,756,861
Reduction : Job Fee	5% x 100.827.300 =	5.041.365	Maximum 4.500.000	Maximum 4.500.000	Maximum 4.500.000
-----	Fees paid by employees :	Pension Fee	780,000	780,000	780,000
ENT Fee	385,632	385,632	385,632	Amount of reduction	5,665,632
5,665,632	Penghasilan neto setahun	95,161,668	96,994,751	97,091,229	PTKP*
58,500,000	58,500,000	58,500,000	Taxable income	36,661,668	38,494,751
38,591,229	Article 21 Yearly Income Tax **	1,833,083	1,924,738	1,929,561	Tax Allowances
-	1,833,083	1,929,561	Article 21 of the income tax	must be paid	1,833,083
91,655	-	-----	For Employess	54,000,000	54,000,000
54,000,000	Additional for Married Employee	4,500,000	4,500,000	4,500,000	-----
Addition for Dependents	-----	Total	58,500,000	58,500,000	58,500,000
-----	Article 21 Yearly Income Tax **	5% x 36.661.668	1,833,083	5% x	38.494.751
1,924,738	5% x 38.591.229	1,929,561	Gross-Up	method ***	5/95 x 36.661.668
1,929,561	-----	Total	1,929,561	-----	In the

event that the PPh Article 21 of the employee is borne by the employee / employer, the PPh Article 21 is not provided in the form of tax allowance for the employee, the tax that must be paid by the company is Rp.

1,833,083, - cannot be paid in the calculation of profit / loss (table 1: Income Tax article 21 Employer). According to the Tax Benefit Method, the PPh Article 21 of the employee is paid by the company but is given in the form of PPh benefits to his employees. The income tax paid by the company is recognized as deduction of the company's gross income in accordance with the taxation provisions, where the PPh article 21 allowance is given in the amount of PPh article 21 payable in the borne method (table 1: Income Tax article 21 is given in the form of tax allowance).

From the above table it is known that employee A's net income becomes Rp. 96,994,751, - compared to the original amount of Rp. 95,161,668 (table 1: Method borne by employees / employers) amount of Rp. 96,994,751 is an addition to the net income of employee A amounting to Rp.95,161,668 with the total **income tax article 21 given in the form of** tax allowance of Rp. 1,833,083, - Amount of Rp.

1,833,083, - this is what is recognized as a cost in calculating the company's profit / loss, not as much as Rp. 1,928,738 (Table 1: **Income tax article 21 is given in the form of** tax benefits). Whereas the difference from the payable income tax with its PPh allowance will reduce **the take home pay** A by Rp.

91,665, - from the calculation as follows: Article 21 income tax payable is Rp. 1,924,738, - Article 21 Income Tax Article Rp. 1,833,083, - Amount of Rp. 91,665, This causes employee A to bear his own income tax of Rp. 91,665. The gross-up method is a method of calculating Article 21 income tax benefits based on the PKP layer of a permanent employee of a company.

By applying the gross-up formula will be obtained an **amount of income tax article 21** which is the same as **the amount of income tax article 21 that** is owed so that it will no longer cause a shortage of payment that must be **borne by the employee**. Telkom Kandatel East Surabaya modifies the PKP interval range and PPh tariff article 21 which is regulated 17 year 2000 and has been enhanced by **the Director General of Taxes Regulation Number PER-32 / PJ / 2015**.

The following Article 21 PPh tariff applies to taxpayers who have a Basic Number Taxpayer (NPWP): **Income Tax Article 21** __ Taxable Income (PKP) _ Rates __ 0.s/d Rp 50.000.000 50.000.000 s/d 250.000.000 250.000.000 s/d 500.000.000 Diatas 500.000.000 _ 5% 10 % 25% 30% _ _Income Tax Article 21 __ Taxable Income (PKP) _ Rates __ 0.s/d Rp 50.000.000 50.000.000 s/d 250.000.000 250.000.000 s/d 500.000.000 Diatas 500.000.000 _ 5 /95 10/90 25/75 30/70 __ Source: Internally processed company. The gross-up formula applied by PT.

Telkom Kandatel East Surabaya in principle is the same as the mathematical formula for **calculating the amount of** PPh article 21 allowances in the book "Tax Management" written by Moh. Zain, third edition in 2007. In the book mentioned, to determine an amount of PPh article 21 tax allowance by the method of gross-up, taxable income (PKP) Personal taxpayers obtained from the reduction of Net Income with PTKP a year divided into several groups, then calculated with a certain mathematical formula will produce a number of PPh Article 21 tax allowances by the method of gross-up for the calculation

of PPh Article 21 a month. And due to the calculation of income tax article 21 employees of PT.

Telkom Kandatel East Surabaya for one year, the result of calculating the mathematical formula is multiplied by 12 months / year. According to table 1; the gross-up method can be seen that the net income of employee A becomes Rp. 97,091,229, - compared to the original amount of Rp. 95,161,668 (Table 1; Income Tax article 21 is borne by the employee / employer). Amount of Rp.

97,091,229, - this is an addition of the total net income of employees of Rp. 95,161,668, - with the amount of income tax article 21 given in the form of income tax in the amount of Rp. 1,929,561, - (Table 1; gross-up method). And it is also known that the amount of Article 21 Income Tax is equal or equal to the amount of Article 21 Income Tax given in the form of income tax benefits.

So that employee A no longer bears the difference in the underpayment of Article 21 income tax because there is no difference. In calculating the company's profit / loss, the amount of Rp. 1,929,561, - was obtained from the calculation of the Gross-Up Method (Table 1; Method of gross-up). Comparison of Fiscal Net Profit _The Method is borne by the Employee _Method Of Tax Benefit _Gross Up Method _ _Profit before income tax
_542.603.331.854 _542.603.331.854 _542.603.331.854 _ _Fiscal PKP _552.254.736.526
_552.291.191.247 _545.653.776.894 _ _Corporate Income Tax _137.309.174.300
_137.309.174.300 _137.309.174.300 _ _Fiscal Corporate Income Tax _138.063.684.132
_138.072.797.812 _138.071.785.510 _ _Net Profit _411.927.522.899 _411.927.522.899
_411.927.522.899 _ _Fiscal Net Profit _414.191.052.395 _414.218.393.435
_414.215.356.529 _ _Source: Analysis Results The table above shows the income before commercial income tax for the method borne by the employee / employer, the method of tax allowance, and the method of gross up does not occur a decrease / increase that is equal to Rp. 542.603.331.854.but when viewed from the fiscal correction of each method there is a difference in the balance of fiscal net income, namely for the method borne by the employee of Rp.

414,191,052,395, for the tax allowance method of Rp. 414,218,393,435, and the gross-up method is Rp. 414,215,356,529. Thus when viewed from fiscal net income, the company uses the tax allowance method, because the increase in net income is greater than the gross-up method. Calculation of Tax Saving Corporate Income Tax _The Method is borne by the Employee _Method Of Tax Benefit _Gross Up Method _ _Income Tax Payable _138.063.684.132 _137.309.174.300 _137.309.174.300 _ _Fiscal Corporate Income tax _138.063.684.132 _138.072.797.812 _138.071.785.510 _ _Saving (tax saving)
Corporate Income tax _- _763.623.512 _762.611.210 _ _Source: Analysis Results Based on

the table above, it turns out that the corporate tax saving income obtained according to the method **is borne by the employee** of Rp. 754,509,832, a tax allowance method of Rp. 763,611,210, and the **gross up method is** Rp. 762,611,210.

Thus, when viewed from the corporate income tax tax, it is better to choose the tax allowance method because it is bigger than other methods.

Managing Transactions Related to Employee Natura. According to Syafii as quoted in Tax Indonesian Review (2002: 37-41), there are many opportunities to increase corporate income tax in terms of the costs associated with providing employee nature.

The main strategies **for corporate income tax** efficiency related to the employee's natural costs are very dependent on the company's conditions as follows: 1. In companies that get taxable income above 100 million and imposition of non-final corporate income tax, the minimum effort is to provide employee welfare **in the form of** nature which is not allowed as a cost.

If the company has already provided official housing / home mess there are still legal ways that can be taken to overcome this. 2. In companies that are subject to final corporate income tax, a minimum effort is made to provide the nature of the employer as an object of Article 21 Income Tax. On the company side, the natura provision costs do not affect the amount of corporate income tax because the final **corporate income tax is calculated** from the percentage of gross income before deducting costs. 3.

In a company that loses, changing the natural gift / enjoyment to allowance will only increase Article 21 income tax, while the Corporate Income Tax will remain null. Tax efficiency opportunities related to employee welfare are costs related to: a. Employee treatment / welfare b. Payment of insurance premiums for employees c. Pension contributions and JHT contributions paid by the company. d. Housing for employees e.

Transportation for employees f. Uniform clothing for employees g. Giving natura to employees CONCLUSIONS AND RECOMMENDATIONS Conclusion 1. Tax planning has an effect on efforts to minimize taxes due to Article 21 of Income Tax on PT. Telkom Kandatel East Surabaya. The **method that can be used** or chosen is a method of tax allowance or a method of gross-up.

Minimization of taxes owes Article 21 of **Income Tax in the form of** Article 21 **income tax in the** amount of Rp. 496,587. 986 by **the company, so that** PPh Article 21 **paid by the company** can be recognized as a cost / deduction in the calculation of fiscal profit / loss. However, the tax allowance method causes a difference in the payment shortage of Rp.

36,455,013. That remains to be paid by its own employees PT.

Telkom Kandatel East Surabaya. In the gross-up method of tax minimization, the PPh article 21 is payable by applying the gross-up method formula so that it can produce a number of PPh Article 21 tax allowances which are equal to the amount of tax payable in Article 21 of PPh amounting to Rp.

528,993,498 which can be recognized as a cost in the calculation of fiscal profit / loss, because Article 21 of the PPh paid by the company is given in the form of article 21 income tax, so that it does not cause a difference in pay deficiency that must be borne by the employee. With tax planning obtained savings (tax saving) on Corporate Income Tax, a tax saving for the tax allowance method of Rp.

763,623,512, while in the gross up tax saving method that is generated is Rp. 762,611,210. And when viewed from the fiscal profit on the tax allowance method is obtained as much as Rp. 414,218,393,435, an increase of Rp. 27,341,040 compared to methods borne by employees / employers. 2. Tax planning efforts implemented by PT.

Telkom Kandatel East Surabaya in minimizing taxes owing to Article 21 Income Tax is a tax allowance method, namely by adding PPh Article 21 allowances to employees that have been calculated from PPh article 21 with the latest law. Suggestion 1. In obtaining tax savings on corporate income tax, companies can consider the following: a.

Judging from the fiscal profit, the tax allowance method is better, because the increase in net income is greater than the gross-up method. b. Judging from the corporate tax income tax and take home pay, the tax allowance method is better. Overall from the results of the analysis and discussion, the method used by the company in minimizing taxes owes Article 21 of PPh through tax planning, namely the tax allowance method is appropriate, and can minimize the tax payable of Article 21 of Income Tax.

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