

## ABSTRACT

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Income Tax of Article 21, or commonly called the Article 21 Income Tax (PPH) is a tax on income of salaries, wages, fees, allowances and other payments by name and in any form in connection with a job or position, services, and activities undertaken by private persons of domestic tax subject

The purpose of this study was to analyze the calculation and reporting of Income Tax of Article 21 that have been carried out by ABC Hospital. The background of this study that the hospital was a labor-intensive enterprise and free of PPh but as the object of income tax (pPh) and the hospital itself that was still lack of understanding of the rules of Taxation and *tax planning* done to maximize load of the company and company performance with several Calculation Analysis of Income Tax 21.

The method used in this research was descriptive qualitative method. Data collection techniques for the study were interviews and field research techniques. Analyzer data related alternative income tax calculation of 21 used several methods related. Results from this study showed that the calculation of income tax 21 by giving allowances were taken from the welfare of employees that were more profitable for the hospital, which loads the form of employee benefits which can be charged to the hospital due to be realized in allowances.

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