

ABSTRACT

Richa Qorry Rosyida. 2015, Thesis. "*Analysis of Income Tax Planning Article 21 Employees Remain on Pabrik Gula Lestari Kertosono District.*"

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One of the biggest national income is from tax sector. For state, tax is an important revenue source. In the implementation, there is a difference between the interests of taxpayers and the government. The taxpayer sought to pay taxes as small as possible because by paying taxes will reduce the capability of economical taxpayer. On the other hand, the government needs funds to finance the government administration need, which mostly comes from tax revenue. This difference causes the taxpayer tends to reduce the amount of tax payments, either illegally or legally. Efforts in tax savings can legally be done by tax planning.

This study uses descriptive qualitative approach. Data collection techniques used were interviews, documentation and study of literature. Data types and sources of this study used primary data and secondary data.

The results of the study showed that there are errors on the calculation of tax income in Pabrik Gula Lestari. Pabrik Gula Lestari did cutting of *PPH 21* for health subsidy. The health subsidy should be given in *natura form*. That is supplying for health service in those hospital form should not be cutting with *PPH 21*. The tax planning in Pabrik Gula Lestari still need to be improved with use *Gross Up* method, where is the subsidy of tax be cut in amount of *PPH 21* with must deposited. With *Gross Up* method the factory will save *PPH Badan* in amount of 15.184.320 rupiahs from tax subsidy method.