

## **ABSTRACT**

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### **TAX PLANNING IMPLEMENTATION REGARDING BENEFIT IN KIND FOR MINIMIZING THE AMOUNT OF INCOME TAX PAYMENT AT PT FREIGHT EXPRESS MEDAN**

(iv+71 pages; 2 figures; 11 tables; 5 appendixes)

Many companies make efforts to pay the tax payable in minimum amount. Tax planning can help the company in increasing employee's welfare and making tax saving. This research is done at PT Freight Express Medan. The company is engaged in logistic and freight services. The company provides salary for each employee. The company also provides some benefits in kinds for employees. The benefit in kinds cannot be recognized as deductible expense in calculating income tax payable. Tax planning of benefit in kinds can be implemented in making tax saving. The objective of this study is to know the impacts of tax planning of benefit in kind to minimize income tax payment at PT Freight Express Medan.

The method used by the writer in this research is descriptive method. This research will describe the implementation of tax planning on benefit in kinds for minimizing the income tax payment at PT Freight Express Medan.

Based on research result, implementing tax planning of benefit in kinds has impact in minimizing income tax payment at PT Freight Express Medan in year 2016. After conducting tax planning, the company can minimize the entity income tax in year 2016 in amount of Rp 111,875,780.-. After conducting tax planning, there is increasing of Article 21 Income Tax in amount of Rp 25,961,250.-. With conducting tax planning of benefit in kinds, the company can get net tax saving in amount of Rp 60,288,750.-.

**Keywords : Tax Planning, Article 21 Income Tax, Entity Income Tax.**

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