

## **ABSTRACT**

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### **THE IMPLEMENTATION OF TAX PLANNING ARTICLE 21 AS A STRATEGY TO MINIMIZE THE TAXABLE INCOME AT PT LOGISTIK PENDINGIN INDONESIA**

(xiv + 66 pages; 2 figures; 9 tables; 4 appendixes)

This research was being conduct in PT Logistik Pendingin Indonesia Medan. The company is engaged in refrigerated warehouse business. Objective of this study is to find the difference in the taxable income before and applying the Gross Up method and to know how the tax planning will help the company as a strategy to minimize the company's taxable income.

The research was conduct in descriptive and qualitative manner to analyze the Article 21 Income Tax calculation of PT Logistik Pendingin Indonesia current method, Net Method and apply the tax planning Article 21 Gross Up method as a strategy to minimize the company's taxable income.

Conclusion of this research is that there is a difference in the entity's taxable income before and after using the Gross Up method. Based on the Law Number 26 of Year 2008, tax allowance is recognized as a deductible expense in the entity's income tax which results decrease in taxable income after applying the Tax Planning Article 21 Income Tax, Gross Up method. By using the Gross Up Method, it is not violating the law and also the company can do tax saving.

**Keywords: income tax article 21, gross up method, entity income tax**

References: 12