

ABSTRACT

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THE ANALYSIS OF THE COMPARISON OF NET METHOD AND GROSS UP METHOD TO MINIMIZE CORPORATE INCOME TAX THROUGH ARTICLE 21 - INCOME TAX STUDY AT PT. MITRA PINASTHIKA MUSTIKA FINANCE BRANCH MEDAN

(xv + 66 pages; 2 figures; 18 tables; 10 appendixes)

This research is done at PT Mitra Pinasthika Mustika Finance Branch Medan which engaged in field of financing vehicles and heavy equipment. The purpose of this research is to analyze the comparison between gross up method and net basis method for calculating income tax article 21. The observed fiscal year is 2018, and company applies net method to calculate income tax article 21.

The analysis is conducted to determine whether net basis method and gross up method in the calculation of income tax article 21 can save corporate income tax payments. The method used by the writer in this research is quantitative method.

Based of research result, conclusion of this research is that the implementation tax planning on Article 21 - Income Tax with gross up method has an effect in minimizing corporate's income tax at PT.Mitra Pinasthika Multi Finance Medan. With gross up method, the company can recognize Article 21- Income Tax Allowance as deductible expense with result that corporate income tax can be reduced. Meanwhile in the net method, company cannot recognize Article 21-Income Tax expenses deduction in calculating corporate's income tax. With net method, the Article 21- Income Tax year 2018 amount to Rp 51,082,876 and corporate's income tax expense year 2018 amount to Rp 1,553,753,348 Should company used gross up method, the article 21 income tax and corporate's income tax year 2018 are Rp 58,597,168 and Rp 1,541,205,594. Respectively, the implementation of gross up method on Article 21 Income Tax, will cause the increase of Article 21-Income Tax in the amount of Rp 7,514,292, and the decrease of corporate income tax expense in the amount of Rp 12,547,754. The net impact is a tax saving of Rp 5,033,462 for the company.

Keywords: Article 21-Income Tax, Net Method, Gross Up Method, Corporate Income Tax.

References: 22

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Penelitian ini dilakukan di PT Mitra Pinasthika Mustika Finance Cabang Medan yang bergerak di bidang pembiayaan kendaraan dan alat berat. Tujuan dari penelitian ini adalah untuk menganalisis perbandingan antara metode gross up dan metode net basis untuk menghitung pajak penghasilan pasal 21.

Analisis dilakukan untuk menentukan apakah metode basis bersih dan metode gross up dalam perhitungan pajak penghasilan pasal 21 dapat menghemat pembayaran pajak penghasilan perusahaan. Metode yang digunakan oleh penulis dalam penelitian ini adalah metode kuantitatif.

Berdasarkan hasil penelitian, kesimpulan dari penelitian ini adalah bahwa penerapan perencanaan pajak pada Pasal 21 - Pajak Penghasilan dengan metode gross up memiliki efek dalam meminimalkan pajak penghasilan perusahaan di PT.Mitra Pinasthika Multi Finance Medan. Dengan metode gross up, perusahaan dapat mengakui Tunjangan Pajak Penghasilan Pasal 21 sebagai biaya yang dapat dikurangkan sehingga pajak penghasilan badan dapat dikurangi. Sementara itu dalam metode bersih, perusahaan tidak dapat mengakui pengurangan biaya Pajak Penghasilan Pasal 21 dalam menghitung pajak penghasilan perusahaan. Dengan metode bersih, Pasal 21- Pajak Penghasilan tahun 2018 berjumlah Rp 51.082.876 dan pajak penghasilan badan tahun 2018 berjumlah Rp 1.553.753.348 Jika perusahaan menggunakan metode gross up, pajak penghasilan pasal 21 dan pajak penghasilan badan 2018 adalah Rp 58.597.168 dan Rp. 1.541.205.594. Masing-masing, penerapan metode gross up pada Pajak Penghasilan Pasal 21, akan menyebabkan kenaikan Pajak Penghasilan Pasal 21 sebesar Rp 7.514.292, dan penurunan beban pajak penghasilan badan sebesar Rp 12.547.754. Dampak bersihnya adalah penghematan pajak sebesar Rp 5.033.462 untuk perusahaan.

Kata kunci: Pasal 21-Pajak Penghasilan, Metode Bersih, Metode Gross Up, Pajak Penghasilan Perusahaan.

Referensi : 22