

TAX MANAGEMENT ON CORPORATE INCOME TAX OF RUWA JURAI EMPLOYEES COOPERATION

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ABSTRACT

This study goals are to determine how the treatment and calculation of Corporate Income Tax of Ruwa Jurai Employees Cooperation that uses two ways of calculation, which calculates income tax of each cooperation and consolidation.

Selected population in this study is the Lampung, South Sumatra, and Bengkulu Business Group Cooperation, i.e Cinta Manis, Bunga Mayang, Banyuasin, Padang Ratu, UBS Bengkulu, Bekri, Bergen, and Tulung Buyut Business Group Cooperation, then the data from that cooperation became samples for this study. Then the obtained data was calculated using three fares that adjusted with gross income of each cooperation (sample). The used fares was 50%, enabled-fares, and 25%. Tax calculation in this study was performed twice, the calculation of each cooperation and consolidation then the result of each calculation will be compared.

The result of this study indicates that the total underpayment income tax from the calculation that was done at each cooperation is lower than the total underpayment income tax if consolidation is done.

Key words: Corporate Income Tax, Tax Management.