

## ABSTRACT

### **ANALYSIS BEFORE AND AFTER TAX PLANNING APPLICATION OF TAXABLE INCOME AND TO CORPORATE PT. IER TAX DUE**

BY

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One of the obligations of citizenship for every person is to pay tax which appropriates to law tax. Economically, tax is a resource transfer from the private sector to the public sector. Tax is of enconsidered as cost by corporations. It should cause some effort tendency of taxpayers to pay the possible minimum amount tax. That effort is called tax planning, which is part of tax management in tax saving strategy based on tax law. Tax planning is conducted by utilizing the the exceptions permitted under Indonesian income tax law No. 36 of 2008, thus the planning is not lead to tax evasion.

This research uses a descriptive approach, which make a description of the research object with obtaining the evaluation information of PT. IER income tax calculation toward its operations. Generally, this research focus on the effort of maximizing fiscal costs, a specially the corporate fixed asset depreciation costs, employees individual income taxes and also the corporate inventory cost The method used in this research is the method of creating some plans to make a fiscal correction toward the corporation expenses that are not deductible from gross income (non-deductible expense) into the corporation costs that may be allowed by the fiscal (deductible expense).

This research shows that the application of tax planning have an effect toward taxable income and also could minimize PT. IER tax due cost.

**Keywords: Tax planning, Tax management, Income taxable, Tax due, Deductible expense, Nondeductible expense.**