

ABSTRAK

Penelitian ini bertujuan untuk mengetahui penerapan perencanaan pajak (*Tax Planning*) dan menganalisis dampak perencanaan pajak (*Tax Planning*) terhadap upaya efisiensi pajak penghasilan badan. Metode analisis yang digunakan adalah deskriptif kualitatif (non statistik), yaitu dengan menggambarkan objek penelitian yang sebenarnya dan mengumpulkan data yang relevan yang berkaitan dengan perencanaan pajak.

Hasil penelitian ini menunjukkan bahwa PT ABC telah menyusun laporan keuangan perusahaan dengan berpedoman pada Standar Akuntansi Keuangan yang berlaku. Karena adanya pemberlakuan undang-undang perpajakan maka menimbulkan perbedaan laporan laba rugi komersial dan laba rugi fiskal. Timbulnya perbedaan tersebut menunjukkan bahwa dengan dilakukannya perencanaan pajak (*Tax Planning*) perusahaan dapat meminimalisasi pajak penghasilan badan menjadi lebih efisien yang dapat digunakan untuk menunjang kegiatan operasional perusahaan.

Kata Kunci: Perencanaan Pajak, Pajak Penghasilan Badan.



ABSTRACT

This research aimed to find out the implementation of Tax Planning and also analyze the effect of Tax Planning on the Tax Efficiency Effort of PPh of the Institution. Moreover, the research was descriptive-qualitative (non-statistics). It meant, that the research described the real object and collected the relevant data related to Tax Planning. The research result concluded that PT ABC had arranged the company's financial statement which was based on the existing Standard of Financial Accounting. Furthermore, as there was a Tax Regulation that applied; differences between commercial and fiscal income statements occurred. The differences showed that with Tax Planning, the company could minimalize PPh of the Institution to be more efficient; so that it could be used to support the company's operational activities. Tax Planning PT ABC underwent changes before and after the tax planning in 2020. This can be seen from the income tax savings. The amount of income tax savings after doing tax planning is quite efficient in saving the company's tax burden, which is Rp. 60,229,598 or saves 9.85%.

Keywords: tax planning, PPh of the institution



I certify that this translation is true and accurate. Prepared by a professional translator. This translation is provided on this day 29/7/22
M. Faisal, S.Pd., M.Pd
STIESIA Language Center
Menur Pumpungan 30 Surabaya 60118, Indonesia