

## ABSTRAK

ROBBY REZA 2017222350094. Analisis Perencanaan Pajak (*Tax Planning*) Menggunakan Instrumen Pajak Penghasilan Karyawan Tetap Guna Mengetahui *Take Home Pay* Yang diperoleh Karyawan (Studi Kasus PT Panarub Industry).  
dibimbing oleh ERION.

Penelitian ini bertujuan untuk mengkaji metode yang digunakan oleh PT Panarub Industry dalam menghitung Pajak Penghasilan karyawannya dan membandingkan jumlah *Take Home Pay* yang diterima jika menggunakan perhitungan pajak penghasilan dengan opsi lainnya. Setelah dilakukan penelitian, didapatkan hasil bahwa penerapan perencanaan pajak yang dilakukan oleh PT Panarub Industry adalah Metode Gross yaitu pajak penghasilan ditanggung karyawan. Jika PT Panarub Industry menggunakan opsi lain terkait perhitungan pajaknya yakni dengan menggunakan metode Gross Up (pajak ditunjang perusahaan) maka akan berdampak pada kenaikan jumlah *take home pay* yang diterima karyawan sebesar Rp 911.880.000 dengan pajak penghasilan lebih besar yakni berjumlah Rp 3.221.684. Dengan menerapkan metode Gross Up untuk perhitungan pajak penghasilan pasal 21 karyawannya, diakui sebagai tunjangan pajak sehingga dapat diakui sebagai biaya sebesar 3.221.684. Dengan bertambahnya biaya tersebut maka akan menurunkan jumlah laba sebelum pajak dan akan menurunkan jumlah PPh Badan yang harus dibayar oleh PT Panarub Industry.

Kata kunci : *Tax Planning Income Tax Article 21, Income Tax Corporate, Gross-Up Method*

## **ABSTRACT**

*ROBBY REZA 2017222350094. Analysis of Tax Planning (Tax Planning) Using Permanent Employee Income Tax Instruments to Determine Take Home Pay Obtained by Employees (Case Study of PT Panarub Industry). supervised by ERION.*

*This study aims to examine the method used by PT Panarub Industry in calculating the Income Tax of its employees and to compare the amount of Take Home Pay received when using income tax calculations with other options. After doing the research, it was found that the application of tax planning carried out by PT Panarub Industry is the Gross Method, namely the income tax is borne by the employees. If PT Panarub Industry uses another option regarding its tax calculation, namely by using the Gross Up method (tax supported by the company), it will have an impact on increasing the amount of take home pay received by employees by Rp. 911,880,000 with a higher income tax, which is Rp. 3,221,684. By applying the Gross Up method for calculating the income tax article 21 of its employees, it is recognized as a tax allowance so that it can be recognized as an expense of 3,221,684. With the increase in these costs, it will reduce the amount of profit before tax and will reduce the amount of Corporate Income Tax that must be paid by PT Panarub Industry.*

*Keywords: Tax Planning Income Tax Article 21, Corporate Income Tax, Gross-Up Method*