

TAX PLANNING ANALYSIS FOR THE EFFICIENCY OF INCOME TAX AGENCY (STUDY OF PT ABDYA GASINDO)

Miftha Rizkina ⁽¹⁾, Junawan ⁽²⁾

Faculty of Social Sciences, Panca Budi Development University
miftha@dosen.pancabudi.ac.id⁽¹⁾, junawan@dosen.pancabudi.ac.id⁽²⁾

Abstract

The purpose of this paper is to determine whether the implementation of tax planning by PT. Abdya Gasindo can streamline corporate income tax. The writing method used is descriptive method, namely the method that collects, collects the data obtained and then interpreted and analyzed so that it is able to provide complete information for problem solvers at hand. The results of this study are expected to be able to provide information and input to Abdya Gasindo so that the company can carry out tax planning as an effort to improve tax payment efficiency to achieve maximum profit, but still within the framework of taxation regulations. The conclusion of this research is the implementation of tax planning by PT. Abdya Gasindo can streamline the tax burden payable.

Keywords: Tax Planning, Corporate Income Tax, Efficiency

1. INTRODUCTION

In a company wants its business to run smoothly, both in an effort to produce goods and services that it produces and fulfill the company's obligations so that it can optimize profits. Where by generating profits the company can maintain the growth of the company so that it can compete with other companies, because this profit can be reinvested and used to maintain or improve company performance. But in addition, the company also has expenses that can reduce profits, one of which is the tax burden.

Tax is the contribution to the state (which can be enforced) owed by those who are obliged to pay it according to the regulations, with no return that can be directly appointed and whose use is to finance general expenses related to the State's duty to administer the government (Brotodiharjo in gunadi 2002 : 2)

From the understanding of tax above, we can conclude that tax is a compelling obligation and there are regulatory regulations that bind it where each regulation must have sanctions such as administrative sanctions which are a waste of resources.

Therefore it is necessary to manage tax obligations properly and correctly so as to avoid wasting company resources as a result of these impositions. To reduce tax waste in fulfilling these tax obligations, one of the ways companies can do is by tax planning.

Tax planning is an effort to fulfill obligations, coordinate and supervise taxation, so that the burden that must be borne by the company can be minimized in order to obtain the expected profit and liquidity, without having to violate the applicable law. Efforts to minimize this tax are often referred to as tax planning.

Tax planning ad is a capacity owned by a taxpayer (WP) to organize financial activities in order to obtain minimal tax expenses (burden). Theoretically, tax planning is known as effective tax planning, where a taxpayer tries to get tax savings through systematic tax avoidance procedures in accordance with the provisions of the Taxation Law (Hoffman, 1961). So that tax planning is an effort to minimize tax obligations which can be done by taking advantage of the provisions regarding exceptions and allowable deductions or deductions.

The purpose of tax planning is not to avoid paying taxes, but to design or regulate the tax paid is not more than it should be. So that we can know that the main purpose of tax planning is to reduce the amount or total tax that must be paid by taxpayers which is a legal action because tax savings are only done by utilizing matters regulated by law so that it is the right step in making payments more efficient. tax expense

Where PT Abdya Gasindo does tax planning by looking for opportunities by increasing costs that can be deducted from the tax burden in accordance with Law no. 36 of 2008 concerning income tax.

Sais one cost that can reduce the tax burden in accordance with the provisions of Law no. 36 of 2008, namely by providing training or education and human resource development. Where PT Abdya Gasindo can reduce the total income tax and can improve the quality of work of employees in the future and be more able to compete with other companies.

2. LITERATURE REVIEW

Tax

A. Definition of Tax

Tax as one of the main sources of income obtained from domestic sources of funds, is the people's contribution to the state treasury which does not receive direct compensation and is used in development financing Yang is based on law, so that it can be enforced without receiving direct remuneration. Taxes are levied by the authorities based on legal norms to cover the costs of producing collective goods and services to achieve general welfare.

B. Income that is included as a tax object

That including the object of income tax according to the Income Tax Law No. 36 of 2008 article 4 paragraph 1, namely:

- a. Replacement or remuneration in respect of work or services received or obtained including salaries, wages, allowances, honoraria, commissions, bonuses, graphics, pension, or other forms of compensation, unless otherwise stipulated in this Law.
- b. Prizes from raffles or jobs or activities and awards.
- c. Operating profit.
- d. Profits due to sale or transfer of property include:
 1. Profits due to transfer of assets to the company, partnerships, and other entities as substitutes for shares or equity participation.
 2. Profits obtained by the company, partnership, and other entities due to the transfer of assets to shareholders, partners, or members
 3. Profits due to liquidation, merger, consolidation, expansion, splitting, or business takeover.
 4. Profits due to the transfer of assets in the form of grants, assistance or donations, except for those given to blood relatives in one degree line, and religious bodies or educational bodies or social organizations or small entrepreneurs including cooperatives stipulated by the Minister of Finance, as long as they have nothing to do with them. business, occupation, ownership, or control between the parties concerned.
 5. Profits due to sale or transfer of part or all of mining rights, participation in financing, or capital in mining companies.
- e. Receipt of return of tax payments that have been charged as a fee and payment of additional tax refunds.
- f. Interest includes premiums, discounts, and compensation for guarantees of debt repayment.
- g. Dividends, in whatever name and form, including from dividends from insurance companies to policyholders, and distribution of the remainder of the cooperative's operating income.
- h. Royalty or compensation for the use of rights.
- i. Rent and income in connection with the use of assets.
- j. Receiving or obtaining periodic payments.
- k. Profits due to debt relief, except up to a certain amount as stipulated by a Government Regulation.
- l. Profits due to foreign exchange differences.
- m. The excess is due to the revaluation of assets.
- n. Insurance premium.

- o. Contributions received or obtained by an association from its members consisting of taxpayers who run independent businesses or jobs.
- p. Additional net assets originating from income that has not been taxed.
- q. Income from sharia-based businesses.
- r. Interest compensation as referred to in the law concerning general provisions and taxation procedures.
- s. Bank Indonesia surplus.

D. Pinvite Income Article 21

Income tax Article 21 is an income tax (PPh) which is imposed abag income in the form of salaries, wages, honoraria, allowances, and other payments of any name in connection with work, services, or activities carried out by individual domestic taxpayers.

PPh Article 21 is withheld, paid up, and reported by tax cutters, namely employers, government treasurers, pension funds, agencies, companies, and Penyeactivity organizers.

J. Non-Taxable Income (PTKP)

According to the Regulation of the Minister of Finance of the Republic of Indonesia Number 101 / PMK.010 / 2016 concerning Non-Taxable Income (PTKP) are:

- a. For taxpayers (WP) IDR 54,000,000 per year.
- b. Additional for married taxpayers IDR 4,500,000 per year.
- c. Additional for wives whose income is combined with the husband's income of IDR 54,000,000 per year.
- d. Additional for each blood member in a straight line, as well as adopted children who are fully dependent, a maximum of 3 (three) people Rp.4,500,000 per year. by the taxpayer.

K . Tax rates

1. Fixed Rates

Tax rates whose amount is fixed even though the tax base is different so that the amount of tax owed is always fixed. An example is stamp duty.

2. Progressive Fares

Tarif tax whose percentage increases if the tax base increases. An example is the Tax Rate on Taxable Income (PKP) of individual domestic taxpayers in accordance with the Income Tax Law Number 36 Article 17 of 2008, which is as follows:

- a. For domestic individual taxpayers

Tabell 2.1. List of income tax rates for individual taxpayers

Taxable income	Tarif Tax
start from Rp. 50,000,000	5%
Above Rp. 50,000,000 to Rp. 250,000,000	15%
Above Rp. 250,000,000 to Rp. 500,000,000	25%
Above Rp. 500,000,000	30%

- b. For domestic Taxpayers and Permanent Establishments (Permanent Business Entity) Tax rates for domestic corporate taxpayers and permanent establishments (BUT) of 28% (twenty eight percent). The income tax rate becomes 25% (twenty five percent) starting from the 2010 tax year. Domestic corporate taxpayers in the form of a public company who are at least 40% (forty percent) of the total paid-up shares are traded on the stock market in Indonesia and comply with Other certain requirements can obtain a tariff of 5% (five percent) lower than the rate as referred

to in paragraph (1) letter b and paragraph (2) letter a which is regulated by or based on a Government Regulation.

The calculation of income tax payable based on article 31 E can be divided into 2 namely:

1. If the gross circulation is up to 4.8 billion, the income tax calculation is as follows:
PPh payable = 50% x 25% x all Taxable Income
2. If the gross turnover is more than 4.8 billion or up to 50 billion, then the calculation of income tax payable is as follows: Income Tax payable = (50% x 25%) Taxable Income from the portion of gross turnover that received the facility + 25% x Taxable income from the share of gross turnover that did not get the facility. The calculation of Taxable Income from the share of gross circulation that is granted the facility, namely: (IDR 4,800,000,000 / gross circulation) x Taxable income. The calculation of Taxable Income from gross circulation that does not receive the facilities, namely: PeTaxable Income - Taxable Income from the gross turnover portion of the facility. The calculation of Taxable Income from the share of gross turnover that does not receive the facility is Taxable Income - Taxable Income from the share of gross turnover that is granted the facility. But starting in the year 2010, the corporate income tax rate is 25% of gross income.

Tax Planning

According to Chairil (2013), Tax Planning is a process of organizing a taxpayer's business in such a way that the tax debt, both income tax and other taxes, is at a minimum, as long as it does not violate statutory provisions. In Prianto (2016), Tax Planning is defined as a process to manipulate the taxpayer's business and transactions so that the tax debt is at a minimum but still within the framework of taxation regulations. Tax planning can have a positive connotation as planning for the fulfillment of tax obligations in a complete, correct, and timely manner so as to avoid wasting resources optimally.

In Tax Planning there are 3 kinds of ways that taxpayers can do to reduce the amount of their tax burden, namely:

- 1.. Tax Avoidance
2. Tax Evasion
3. Tax Saving

Contoh: If we shop for bottles at a shop, of course there will be no restaurant tax on this consumption, but if we order bottles at a hotel or large restaurant, we will be burdened with restaurant tax (which can be avoided) as a tax implication (Chairil: 2013).

a. Purpose of Tax Planning Implementation

generally main objectives to be achieved from good tax planning are (Chairil: 2013):

1. Minimizing the tax burden payable. Actions that must be taken in the framework of tax planning are in the form of efforts to streamline the tax burden which is still within the scope of taxation and does not violate taxation regulations.
2. Maximizing profit after tax
3. Minimizing the occurrence of tax surprises (Tax Surprise) in the event of a tax audit by the tax authorities.
4. Fulfill its tax obligations correctly, efficiently and effectively in accordance with taxation provisions which include, among others:
 - a) Comply with all administrative provisions, so as to avoid the imposition of sanctions, both administrative and criminal sanctions, such as interest, increases, fines, and imprisonment or imprisonment.
 - b) Effectively implement all provisions of the tax law relating to the implementation of marketing, purchasing and financial functions, such as withholding and collecting taxes (PPh Article 21, Article 22, and Article 23)

b. General Tax Planning Strategy

According to Chairil: 2013, Tax strategies that can be taken to streamline the tax burden legally are:

1. Tax Saving
2. Tax Avoidance

c. Corporate Income Tax Planning

According to Chairil: 2013, planning a corporate income tax cannot run independently without factoring other types of taxes, because the calculation of corporate income tax has a relationship or interdependency with PPh article 21, PPh article 22, PPh article 23/26, final income tax and also VAT. These linkages are as follows:

- a. The total sales turnover in the corporate income tax return must be the same as the total sales turnover in the accumulated VAT period tax return at the end of the tax year, if different, equalization or reconciliation is necessary.
- b. When a company chooses whether to apply the net, gross, or method *gross up* at the time of calculating the income tax article 21, this decision will affect the amount of corporate income tax.
- c. Expenditures for salaries, wages, honoraria, etc. relating to the welfare of employees listed in the corporate income tax return must be the same as the Basic Income Tax Article 21 in the form of gross income paid to employees, if different, equalization or reconciliation is necessary.
- d. Giving in kind is not permitted as a fiscal cost except as stipulated in PMK No. 82 / PMK.03 / 2011.
- e. In the financial report / balance sheet, there is an Income Tax Article 22/23/26 which is the basis for calculating the outstanding corporate income tax. If the company's income is already subject to final income tax, it will no longer be counted as taxable income that is payable with corporate income tax.

d. Income Tax Planning Article 21

According to Omposunggu (2011) Tax planning for employing companies is as follows:

- a. Applying the taxable and deductible principles, namely by:
 1. Applying non deductible to deductible costs.
 2. Changing income from a tax object to non-taxable income.
- b. Maximizing employee costs that can be allocated as business expenses or fiscal costs.
- c. Transferring in-kind giving into the form of money so that *deductability*.

e. Tax Planning Benefits

There are several benefits that can be obtained from careful tax planning:

1. Savings in Cash Out, because the tax burden which is an element of costs can be reduced
2. Manage cash flow in and out (cash flow), because with careful tax planning can estimate the cash needs for taxes, and determine the time of payment so that the company can compile a more accurate cash budget.

Efficiency

In a general sense, an efficient company is a company that produces goods or services quickly and smoothly with minimum waste.

3. RESEARCH METHODS

Research Approach

This research uses descriptive quantitative research using a case study approach. Sugiyono (2013), defines "Descriptive research is a method used to describe or analyze a research result but is not used to make broader conclusions". In this case study research it does not take into account the relationship between the existing variables, nor is it intended to draw a generalization describing the variables that cause a symptom or social reality.

Types and Sources of Data

The data used in this research is secondary data. Secondary data according to Sugiyono (2013) is a source of research data obtained by researchers indirectly through intermediary media (obtained and recorded by other parties). Secondary data comes from data obtained from tax consultants where the company conducts tax consultations. The data used are in the form of financial reports for 2020 (commercial and fiscal), tax reports for 2020, and other supporting evidence.

Data Collection Techniques.

This used in data collection required in this study, namely:

1. Documentation, namely collecting data in the form of documents and company records needed in this study.
2. Literature study, which is taking several reading books or literature as reference material for problems and obtaining a theoretical basis regarding tax planning and its implementation through literature, reports, papers, journals, and various articles related to existing problems and useful for the preparation of the results of this study.

Data Analysis Techniques.

Descriptive statistics are used to analyze data by describing or describing the collected data as is without making generalized conclusions or generalizations.

4. RESEARCH RESULTS AND ANALYSIS

Research Results.

Tax Planning is done by PT. Abdya Gasindo in minimizing his income tax burden by maximizing fiscal costs. Where the budget for paying income tax can be reduced by spending costs that are beneficial to the company and its employees, this can be seen from the company's income statement.

Income other statement which is presented by PT. Abdya Gasindo is in accordance with financial accounting standards and clearly describes the existing accounts with their nominal values. The following is the company's income statement for 2020.

Table 1
Profit (Loss) Report of PT. Abdya Gasindo
Per December 31, 2020

Information	Commercial	Fiscal Correction	Fiscal
Net sales	195,000,000		195,000,000
Cost of goods sold	52,000,000		52,000,000
Gross profit	143,000,000		143,000,000
Other income	10,000,000		10,000,000
Selling expenses	14,000,000		14,000,000
General expenses & adm	13,000,000		13,000,000
Financial Charges	17,000,000		17,000,000
Other expenses	3,500,000		3,500,000
Total operating costs	47,500,000		47,500,000
Profit before tax	105,500,000		105,500,000

Source: PT. Abdya Gasindo

From the income statement in table 1, it can be calculated that the tax payable by PT. Abdya Gasindo as follows:

Fiscal Profit 105,500,000

Income tax rates	
5% x Rp. 50,000,000	2,500,000
15% x Rp. 55,500,000	8,325,000
Income tax payable	10,825,000
Profit After Tax	10,825,000

From the calculation before implementing Tax Planning, the income tax payable that must be paid by the company is IDR 10,825,000. In implementing Tax Planning, companies must first think carefully about the appropriate goals and actions in carrying out the Tax Planning.

From the financial statements that have been presented there are certain things that can be done by companies to streamline the tax payable, namely:

1. One of the expenses made by PT. Abdya Gasindo, who is permitted by the tax law, is to provide education and development of human resources in the amount of Rp. 12,000,000. Apart from obtaining the benefits of reducing the tax debt at that time, PT. Abdya Gasindo can improve the work skills of employees in the future. The benefits of the company in the future are very profitable for the company because with this the company is increasingly able to compete with other companies.
2. The next fee that can be used by PT. Abdya Gasindo in implementing Tax Planning is the cost of purchasing cellphones and topping up pulses related to job positions. Besides being able to reduce the tax burden, it is hoped that with good communication the company's operational activities can run smoothly.

Sehas implemented tax planning at PT. Abdya Gasindo, then after that an evaluation is carried out to see the extent of the results of the implementation of Tax Planning on the costs incurred by PT. Abdya Gasindo related to the cost of education and human resource development and the cost of purchasing cellular phones and topping up pulses.

DISCUSSION

Income Statement of PT. Abdya Gasindo Before Tax Planning Implementation

In minimizing its income tax burden, PT. Abdya Gasindo takes advantage of fees that can reduce the tax burden in accordance with law no. 36 Year 2008 regarding income tax.

From the income statement in table 2, it can be calculated that the tax cost of PT. Abdya Gasindo before implementing Tax Planning, as follows:

Fiscal Profit	105,500,000
Income tax rates	
5% x Rp. 50,000,000	2,500,000
15% x Rp. 55,500,000	8,325,000
Income tax payable	10,825,000
Profit After Tax	10,825,000

From the calculation before implementing Tax Planning, the income tax payable that must be paid by the company is Rp. 10,825,000 is quite large, therefore it is necessary to have a Tax Planning in order to minimize the tax burden borne by the company. The steps taken by the company are to minimize the budget to pay the tax burden by issuing costs that are beneficial to employees and the company. The Tax Planning carried out by PT. Abdya Gasindo, namely by paying for human resource education and training as well as the cost of purchasing cellphones and topping up pulses.

Table 2
Profit (Loss) Report of PT. Abdya Gasindo before Tax Planning
Per December 31, 2020

Information	Commercial	Fiscal Correction	Fiscal
Net sales	195,000,000		195,000,000
Cost of goods sold	52,000,000		52,000,000
Gross profit	143,000,000		143,000,000
Other income	10,000,000		10,000,000
Selling expenses	14,000,000		14,000,000
General expenses & adm	13,000,000		13,000,000
Financial Charges	17,000,000		17,000,000
Other expenses	3,500,000		3,500,000
Total operating costs	47,500,000		47,500,000
Profit before tax	105,500,000		105,500,000

Source: Income Statement PT. Abdya Gasindo

Receiverapan Tax Planning In accordance with Law No. 36 concerning Income Tax Article 6 regarding Costs that may be deducted as a Deduction for Income Tax Expenses

Lafinancial statements compiled by PT. Abdya Gasindo is a description of the business process, both regarding the progress of the company and the obstacles during the operation of the company. The data and reports will be used for consideration and evaluation in taking further business steps that lead to the development and progress of the company. The data and reports related to this thesis are the 2020 income statement. To achieve this plan, the efficiency of Corporate Income Tax is carried out in a legal way to reduce the tax burden of a business entity.

BeThe following is an analysis of the application of tax planning *PT Abdya Gasindo* to the amount of income payable that is compared before doing tax planning and after doing tax planning.

a. Deduction and human resource development

PT. Abdya Gasindo spends the cost of education and training for human resources as one of the expenses permitted by the taxation law. In addition to obtaining the benefits of reducing tax payable, it is also for more mdevelop human resources to be more skilled and more insightful at work.

Table 3
Receiverapan Tax Planning for the cost of education and human resource training

Information	Commercial	Fiscal Correction	Fiscal
Net sales	195,000,000		195,000,000
Cost of goods sold	52,000,000		52,000,000
Gross profit	143.000.000		143.000.000
Other income	10,000,000		10,000,000
Selling expenses	14,000,000		14,000,000
General expenses & adm	13,000,000		13,000,000
Financial Charges	17,000,000		17,000,000
HR education and training costs	5,000,000		5,000,000
Other expenses	3,500,000		3,500,000
Total operating costs	47.500.000		47.500.000
Profit before tax	105.500.000		105.500.000

Per calculations in the table4.3 regarding income tax payable for the cost of human resource education and training are as follows:

Fiscal Profit 100,500,000

Income tax rates

5% x Rp. 50,000,000 2,500,000

15% x Rp. 50,500,000 7,575,000

Income tax payable 10,075,000

Profit After Tax

If PT. Abdya Gasindo does not pay for human resource education and training, so the total income tax to be paid is IDR 10,825,000. With Tax Planning, companies can pay for human resource education and training so that the company can reduce its total income tax by IDR 10,075,000. So that the company can save on income tax payable of Rp. 750,000, from Rp. 10,825,000 - Rp. 10,075,000.

b.Cellular Phone Purchase Fee and Credit

Bie purchase of cellular phones and top up of Rp. 4,000,000 which is given to Shopkeepers, Drivers, Office Administrators. Where it is expected that performance can be better coordinated through good communication as well. Based on the decision of the Director General of Taxes (KEP) No. 220 / PJ / 2002 the cost of purchasing cellular telephones and reloading credit related to position and occupation can be used as a fiscal burden only 50% of the total expenses incurred. So the expenses incurred in the form of purchasing costs for cellular phones and refilling pulses related to position and work are corrected fiscal positively in the Profit and Loss report..

Table 4
Income Statement for the Implementation of Taxi Planning for Telephone and Credit Purchase Costs

Information	Commercial	Fiscal Correction	Fiscal
Net sales	195,000,000		195,000,000
Cost of goods sold	52,000,000		52,000,000
Gross profit	143.000.000		143.000.000
Other income	10,000,000		10,000,000
Selling expenses	14,000,000		14,000,000
General expenses & adm	13,000,000		13,000,000
Financial Charges	17,000,000		17,000,000
Cellphone and credit charges	4,000,000	2,000,000	2,000,000
Other expenses	3,500,000		3,500,000
Total operating costs	51,500,000		49,500,000
Profit before tax	101.500.000		103.500.000

The calculations related to table 4 for telephone and credit purchases are as follows:

Fiscal Profit 103,500,000

Income tax rates

5% x Rp. 50,000,000 2,500,000

15% x Rp. 53,500,000 8,025,000

Income tax payable 10,525,000

Profit After Tax 92,975,000

If PT. Abdya Gasindo does not pay telephone and pulse costs, the total tax to be paid is Rp. 10,825,000. With Tax Planning the company can issue telephone and pulse costs so that the company can reduce the total income tax by Rp. 10,525,000 so that the company can save tax of Rp. 300,000, obtained from Rp. 10,825,000 - 10,525,000)

c. CV Jaya Sentosa Profit and Loss Report After Tax Planning Implementation

Sehave not done Tax Planning the total income tax that must be paid by PT. Abdya Gasindo if he does not carry out education and human resource development as well as the cost of purchasing telephone and pulses of Rp. 10,825,000. By implementing Tax Planning the company can pay for HR education and training of Rp. 750,000 and made a telephone and credit purchase fee of Rp. 4,000,000, but after correction to 2,000,000

Tabel 5
Report (Loss) of PT. Abdya Gasindo after Tax Planning
Per December 31, 2020

Information	Commercial	Fiscal Correction	Fiscal
Net sales	195.000.000		195.000.000
Cost of goods sold	52.000.000		52.000.000
Gross profit	1430.00.000		143.000.000
Other income	10.000.000		10.000.000
Selling expenses	14.000.000		14.000.000
General expenses & adm	13.000.000		13.000.000
Financial Charges	17.000.000		17.000.000
HR education and training costs	5,000,000		5,000,000
Cellphone and credit charges	4,000,000	2,000,000	2,000,000
Other expenses	3500000		3500000
Total operating costs	56,500,000		54,500,000
Profit before tax	96.500.000		98.500.000

From the Income Statement in table 5, it can be calculated that the tax expense payable by PT. Abdya Gasindo after implementing Tax Planning as follows:

Fiscal Profit	98,500,000
Income tax rates	
5% x Rp. 50,000,000	2,500,000
15% x Rp. 58,500,000	7,275,000
Income tax payable	9,775,000
Profit After Tax	88,725,000

The total income tax that must be paid by PT. Abdya Gasindo is that which can be seen in the presentation of the income tax calculation payable after the implementation of the tax planning policy so that PT. Abdya Gasindo can make tax savings of Rp.

$$10,825,000 - Rp. 9,775,000 = Rp. 1,050,000,$$

From the above calculations, it can be seen that the amount of income tax payable is different from before the tax planning of Rp. 10,825,000 and after the tax planning was carried out in the amount of Rp. 9,775,000 efficiency that can be obtained from the planning by utilizing the income tax laws and regulations No. 36 of 2008 is Rp. 1,050,000. Where this is very useful for budgeting funds used for the progress of the company going forward.

5. CONCLUSIONS

Conclusion.

Based on the research that has been done and the discussion of the research has been described in detail, it can be concluded that:

1. Implementation of Tax Planning policies at PT. Abdya Gasindo aims to process tax obligations completely and correctly. Meanwhile, if implemented properly this tax planning policy can be obtained by the benefits of being able to minimize the tax burden as an element of costs so as to

save cash outflows.

2. From the results of calculations before and after tax planning, it can be seen that the amount of income tax payable is very different before tax planning and after tax planning. This means that there are tax savings that occur, where these savings occur because PT. Abdya Gasindo spends education and human resource development costs as well as the cost of purchasing telephone and credit. Where this is allowed in law No. 36 of 2008 article 6 paragraph 1 letter g
3. PT. Abdya Gasindo is a company that is obedient in its tax payments because it can be seen from the absence of sanctions or fines from the tax authorities.

Suggestions.

Based on the limitations of the study, the following suggestions are recommended:

1. Providing benefits of education and human resource development as an alternative in efficiency, this is because there are 2 (two) advantages at once, namely reducing the tax burden and improving the quality of employees in the future.
2. PT Abdya Gasindo should conduct taxation training specifically for administrative staff employees so that the right person can handle taxation.

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