

ABSTRACT

Abdul Holis Luneto. 2013. An Analysis of Policy Employee Costs Tax Planning as an Effort to Minimize the Tax Burden. Skripsi. Study Program of Accounting. Department of Accounting. Faculty of Economics and Business. Universitas Negeri Gorontalo.

In increasing the profit, a company tries to minimize the tax burden. Accordingly, this research discussed the analysis of policy employee costs tax planning as an effort to minimize the tax burden. By the tax planning, it expected the tax burden will decrease, so the company profit will increase. The method applied in this research is a descriptive method.

The result of research concluded that in calculating the income tax, Article 21, of the salary of the employee, the precise method is using the Gross up Method. This method conducted by providing the tax allowance to the entire employees, based on the tax paid. So that, all costs incurred by the company can be used for the calculation of the Taxable Person to pay the Corporate Tax. Therefore, the tax that will be paid by the company become small.

Keywords: Employee costs tax planning, Minimize the tax burden