

## **ABSTRACT**

*This Research aim to know the difference of Tax Liable between enterprises who calculate Income Tax Liable referring to Article 31E Indonesia Income Tax Law for Fiscal Year 2012 and Government Regulation Number 46 Year 2013 for Fiscal Year 2014. This research was done to 110 enterprises that registered in Serpong Tax Office and the methodology used in this research was the Wilcoxon Signed Ranked test because the distribution of data was abnormal.*

*The result of this research shows that there was a difference Income Tax Liable for Fiscal Year 2012 which the calculation was referred to Article 31E Indonesia Income Tax Law and Income Tax Liable for Fiscal Year 2014 which the calculation referred to Government Regulation Number 46 Year 2013. It has been proven from the result of either from Z table or probability shows that Income Tax Liable for Fiscal Year 2012 and Income Tax Liable for Fiscal Year 2014 is different.*

*Keywords: Income Tax, Incentive, Article 31E Indonesia Income Tax Law, Government Regulation Number 46 Year 2013, Serpong Tax Office.*



UNIVERSITAS  
MERCU BUANA