

**ANALYSIS OF TAX PLANNING APPLICATIONS
TO MINIMIZE TAXES EXPENSE
COMPULSORY TAX AGENCY
(Case Study: RSIA Muhammadiyah Taman Puring)**

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ABSTRACT

Tax planning is really a compilation of actions related to potential tax consequences. The condition was intended to control the amount of payable tax burden that reached a minimum, through what is called tax evasion (Tax Avoidance).

The purpose of this research is to determine the efficiency of the implementation of tax planning at the Muhammadiyah RSIA Puring Park. The data used in this thesis is the primary and secondary data. The primary data used is the information obtained by question and answer on the part of Finance. While the secondary data used is financial report fiscal data (before and after tax planning) period of 2008. The data are analyzed by using descriptive analysis method of qualitative and quantitative, in a way to do tax planning in the form of employee compensation benefits, medical expenses, the cost of mobile phone credit. In addition, the Hospital also held a donation program for national disaster, mark up the doctor fee, and make a list of normative for each representative and entertainment transactions.

Based on the results of data processing and discussion of research results indicate that the application of tax planning by hospitals is less the maximum, so the result series efficiently. If the Hospital optimize tax planning, the hospital could save the tax burden payable amounting to Rp 268.561.819,00 (Rp 480.527.729,00 – Rp 211.965.910,00) or 55,88%.

Keywords: Tax Planning, Income Tax Payable, Taxpayer Agency