

**ANALYSIS TAX PLANNING FOR EFFICIENCY
OF WITHHOLDING TAX EXPENSE.
(CASES OF STUDY : PT. ABACUS DISTRIBUTION
SYSTEMS INDONESIA)**

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ABSTRACT

Tax planning is one way in order to streamline the tax allowed by tax laws, which can be done by finding loopholes of tax laws to avoid penalties that may be borne by the company..

in writing this thesis, the author uses the method of observation & interviews. This study aimed to analyze whether tax planning is done by companies that have done optimally in accordance with the tax laws that apply.

The conclusion that can be obtained from this research that companies do not implement the optimal tax planning that characterized some of the corrections have been both positive and negative corrections.

The advice can be given is the company should be more careful in doing tax planning because if not, then the company will be penalized for wrong in calculating the tax effect on SPT charging that the company reported.

Key Words : Tax Planning, Income Tax