

## ABSTRAK

Natura yang selama ini *non-taxable* atau tidak dipajaki, ternyata lebih banyak dinikmati oleh *high-level employee*. Sementara pegawai/karyawan biasa seluruh penghasilan yang diterima merupakan objek pajak penghasilan dan dipotong PPh 21 sehingga menimbulkan ketidakadilan bagi wajib pajak pekerja atau karyawan.

Penelitian ini bertujuan untuk mengetahui koreksi fiskal natura dan PPh badan, mengetahui pengaruh koreksi fiskal natura terhadap perhitungan PPh Badan. Metode penelitian yang digunakan yaitu deskriptif kuantitatif. Penentuan sampel dengan purposive sampling sebanyak 28 perusahaan yang terdaftar di LQ45 tahun 2020-2021.

Hasil penelitian menunjukkan bahwa koreksi fiskal natura memiliki pengaruh terhadap perhitungan PPh Badan pada Perusahaan LQ 45. Koreksi fiskal natura tahun 2020 terbesar yaitu PT Astra International Tbk

Kata kunci : koreksi fiskal natura, perhitungan PPh Badan, perusahaan LQ 45.

## ***ABSTRACT***

*Natura, which so far has been non-taxable, has in fact been enjoyed more by high-level employees. While ordinary employees/employees, all income received is an object of income tax and is deducted by PPh 21, causing injustice to the worker or employee taxpayer.*

*This study aims to determine in-kind fiscal corrections and corporate income tax, to determine the effect of natural fiscal corrections on corporate income tax calculations. The research method used is descriptive quantitative. Determination of the sample by purposive sampling of 28 companies registered in LQ45 for 2020-2021.*

*The results of the study show that in-kind fiscal corrections have an influence on the calculation of corporate income tax at LQ 45 companies. The largest in-kind fiscal correction in 2020 is PT Astra International Tbk* Keywords: *natural fiscal correction, calculation of corporate income tax, company LQ 45.*

*Keyword: natura's fiscal correction, Corporate PPH calculation, LQ 45 company.*