**ABSTRACT**

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This paper analyzes the benefits of incentives that are most desired by investors. This study focuses to find the most attractive incentives benefits and propose efficient procedure in applying corporate income tax incentives. First, interviews were conducted with experts to get their views on the benefits of tax incentives in Indonesia. Furthermore, a survey was conducted to potential investors in manufacturing companies. An Analytic Hierarchy Process (AHP) are conducted to determine which fiscal benefit incentives have the most attractive for investors. We find that corporate income tax exemption for a certain period of time is the most attractive benefit for investors. Tax allowance scheme attracted manufacturing companies because the calculation of benefits is based on invested fixed assets. This study contributes to provide initial input regarding the formulation of well-targeted incentives.

Keywords: tax incentives, corporate income tax, Analytic Hierarchy Process (AHP), incentive benefits