

Sumbangan sosial perusahaan sebagai pengurang penghasilan kena pajak

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Abstrak

Since social responsibility has become public issue, private sectors especially businesses which are represented by corporations, are demanded to be more respectful and to fulfill the need of public sector, as one of their stakeholder. Businesses' purpose is no longer only to provide goods/services and to maximize the financial profit, but more than that, also to get involved to support the society for a better social environment. Nowadays, known corporate social responsibilities are limited only to create jobs, maximize profit, pay taxes, and obey the law or any other standards. But there are part of social responsibilities that many corporations do not realize, that is philanthropic responsibility or making charitable contributions. The contributions could be social investments or just incidental contributions.

The problem that arise is tax system, since income tax in Indonesia do not accommodate philanthropic responsibility as a deduction of income or tax credit, because it is assumed that charitable contribution is not directly connected to the effort of getting, maintaining, and collecting income. Using descriptive research method, the author gave a comprehensive description about corporate philanthropic responsibility, and searched how the tax system should accommodate the corporate charitable contributions as a deduction of income or a tax credit.

The result of the research showed that by permitting the charitable contribution as a deduction of gross income, it could become an incentive for corporations to perform their philanthropic responsibility. On the other hand, it will also lighten up the burden of the government in providing public goods regarding to social community development in the whole territory of the country. There are needs for revision in perception and a unity in point of view about philanthropic responsibility for both the government and corporations, in order to achieve prosperity for all levels of community, without leaving each functions and main obligations.