

Analisis atas aplikasi perencanaan pajak (tax planning) terhadap yayasan pendidikan STIE AB Jakarta = Analysis of tax planning application on Yayasan Pendidikan STIE "AB" Jakarta

Pangaribuan, Jekson, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=110484&lokasi=lokal>

Abstrak

The management's interest to apply tax planning in tax assessment for foundation is one of the strategy to decline the rate of resources' wasting. It has to be done under great care, for the foundation has to know and understand tax laws in order to assess an effective tax planning as intended in the foundation's goals.

The evaluation of the Tax Decision No-87/PM 1995 dated October 10, 1995 on Revenues and Expense Treatment on Fund of Bulding Construction and Education Facility for Foundation or the Same Organization related in Education. Then the Amendment of Law Number 7 Year 1983 on Income Tax which has previously treated the revenues of the foundation from earnings and activities solely for general purpose (social purpose) is excluded on income tax objects. The Last Amendment of Tax Law Number 17 Year 2000 is no longer treated revenues excluded from Tax Objects. Therefore, the result of this amendment is if the foundation has gains resulted from revenues included as tax objects deduced with deductible expense, it is to become the income tax objects.

The scope of evaluation done in Yayasan Pendidikan STIE "AB" Jakarta is limited in Corporate Income Tax from 2001-2004. The methodological research used in this evaluation is the descriptive analysis with qualitative approach, and the data collection method used is library and field researches.

The evaluation concludes the use of gains on the addition of foundations' facilities to decrease taxable income. The method, not only can it be used to avoid the high tax rate, it can also be used to maximize fiscal axpense through depreciation, so the foundations' taxable income is on the range of the lowest tax rate (10%). Hence, the income tax is low and the wasting of the foundations' resources can be reduced.