

Analisa kepatuhan hukum dana pensiun (studi kasus dana pensiun pemberi kerja Jiwasraya)

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Abstrak

ABSTRACT

By virtue of Law Number 11 Year 1992 on Pension Fund, the provision stating that the Pension Fund is the legal body both in private sector and public sector serves as the only legal basis for implementing the pension program. In order to build up the funds collected by the Pension Fund in the form of the premium obtained from the members of the Pension Fund and the Employer which is managed to obtain a return which ultimately will be given back to all Pension Fund members, the Pension Fund receives the facility from government in the form of the entire tax exemption pursuant to Law Number 17 Year 2000 on Income Tax. By virtue of Law Number 11 Year 1992 on Pension Fund, the provision stating that the Pension Fund is the legal body both in private sector and public sector serves as the only legal basis for implementing the pension program. In order to build up the funds collected by the Pension Fund in the form of the premium obtained from the members of the Pension Fund and the Employer which is managed to obtain a return which ultimately will be given back to all Pension Fund members, the Pension Fund receives the facility from government in the form of the entire tax exemption pursuant to Law Number 17 Year 2000 on Income Tax in conjunction with Decree of the Minister of Finance - the Republic of Indonesia Number 651/KMK.04/1994 on Certain Capital Investment Sectors which Generate Income for the Pension Fund which is not classified as the Object of Income Tax; however, to obtain the facility, the Pension Fund has legal obligation which must be observed and fulfilled properly, such as the provisions in making investment pursuant to the Decree of Minister of Finance - the Republic of Indonesia Number 511/KMK.06/2002 on Pension Fund Investment and other regulations which have been designated by the Government, which control the Pension Fund, especially; The Pension Fund of Jiwasraya Employer (Dana Pensiun Pemberi Kerja IDPPK Jiwasraya).

In writing this thesis, the type of the research conducted is normative descriptive legal research. The normative descriptive research in this thesis tends to be a case study, which is conducted pursuant to the consideration that the writer will elaborate the analysis systematically on the provision of the Pension Fund Law and other regulations which regulate the Pension Fund, i.e. which control the direction of the investment, and the imposition of tax as well as the facility of the entire tax exemption which is obtained by the Pension Fund, which is related to the Taxation Law on taxation aspect and provision in the Pension Fund, in its implementation by DPPK Jiwasraya, as a legal subject in this research, which is also analyzed based on the primary data from the interview result.