

Analisis perlakuan Pajak Penghasilan atas pemberian imbalan dalam hubungan kerja berupa opsi saham

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Abstrak

An employee stock option issued as a form of compensation. Employee stock option are mostly offered to management as part of their executive compensation package. They are also offered to lower staff. Employee stock options (ESOP) are issued as a private contract between the employer and employee. Depending on the vesting schedule and the maturity of the options, the employee may elect to exercise the options at whatever stock price was used as the strike price. At that point, the employee may sell the stock or hold on to it in the hope of further price appreciation. There are a variety of differences in the tax treatment of ESOP having to do with their use as compensation. The fact that the benefits from employee stock option are tax at different times in different countries is a difficulties. Also, same country may tax different parts of the benefits at different times. Based on this problem, the writer is attracted to make a research on the Income Tax Treatment Analysis on Employee Stock Option.

The point of this analysis is to find when the income tax should be taxable on the benefit from the ESOP, clasiffy the benefit derived from the ESOP and analyze the international tax issue arising from ESOP. The research approach used is qualitative and the method used is descriptive. It means that the research purpose is to describe and analyze the Income Tax Treatment on Employee Stock Option. The analysis will focus on the tax treatment from the employee point of view. The data collected through in-depth interview between the researcher and the informant considered related to this research.

After the research completed, there is three conclusions of this research. First, it is concluded that the Income Tax will be taxable when the stock acquired by the option is sold. This treatment is used based on the realization of income principle. Second, the classification of benefit from ESOP treated as employment income in total or split into employment income and capital gain. And the third, a variety of differences in the tax treatment of ESOP can caused the conflict in international taxation which make double taxation and double non taxation between countries. The double taxation and double non taxation can be minimized through the credit and exemption method provided by countries.