

Analisis penentuan dasar pengenaan pajak atas penghasilan wajib pajak yang berstatus bukan pegawai = Analysis of policy on determining tax base for non-employee's income

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Abstrak

Skripsi ini membahas mengenai dasar pengenaan pajak atas penghasilan bukan pegawai yang diteliti menggunakan metode penelitian kualitatif. Penelitian ini bertujuan untuk menganalisis latar belakang disamakannya tarif dasar pengenaan atas penghasilan bukan pegawai, menganalisis dasar acuan yang dilakukan Dirjen Pajak atas penentuan besarnya dasar pengenaan pajak atas penghasilan bukan pegawai sebesar 50%, serta menggambarkan dampak yang timbul karena peraturan ini.

Hasil penelitian menunjukkan bahwa latar belakang disamakannya tarif dasar pengenaan atas penghasilan bukan pegawai dikarenakan permasalahan yang sama di lapangan antara tenaga ahli dengan non-tenaga ahli. Disamakannya tarif dasar pengenaan atas penghasilan wajib pajak menimbulkan kesederhanaan administrasi pemotongan tanpa mengurangi penerimaan negara.

.....This paper discusses the tax base on rather non-employee's income. This study aims to analyze the background of equalling the basic rate on income rather than the imposition of an employee, reference is made to analyze the basis for determining the tax amount on income tax base is non-employee by 50%, as well as describe the impacts that arise because of this rule.

The results showed that the background of equalling the basic rate on income rather than the imposition of an employee due to similar problems in the field between experts and non-experts. The equalization of the basic rate income tax payers imposition of administrative simplicity lead to cuts without reducing state revenues