

Analisis implementasi kebijakan pemajakan fringe benefits/natura : studi kasus PT. Telkom = Analysis implementation policy of taxation of fringe benefits/benefit in kind : case study PT. Telkom

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Abstrak

Penelitian ini membahas tentang implementasi pemajakan atas fringe benefits/natura yang berlaku di Indonesia, khususnya PT Telkom Indonesia. PT Telkom telah melaksanakan pemajakan fringe benefits sesuai dengan Undang-Undang Pajak Penghasilan (PPh). Penelitian ini menggunakan metode penelitian kualitatif berdasarkan teknik pengumpulan data studi literatur dan studi lapangan. Hasil dari penelitian ini adalah melihat proses implementasi pemajakan atas fringe benefits/natura di PT Telkom sesuai dengan ketentuan perundang-undangan.

.....This research analyzes the implementation of the taxation of fringe benefits / benefit in kind prevailing in Indonesia, particularly PT Telkom Indonesia. PT Telkom has implemented taxation of fringe benefits in accordance with the Income Tax Act (Income Tax). This study used qualitative research methods based on literature data collection techniques and field studies. The results of this study is to look at the process of implementing the taxation of fringe benefits / natura in PT Telkom in accordance with statutory provisions.