

Kajian kebijakan pemberian insentif pajak penghasilan bagi rumah sakit nirlaba = Studies of income tax incentives policy for nonprofit hospitals / Andika Dwi Sasongko

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Abstrak

[ABSTRAK

Penelitian ini mengkaji kebijakan pemberian hak berupa insentif pajak khususnya Pajak Penghasilan bagi Rumah Sakit nirlaba. Penelitian ini menggunakan pendekatan kualitatif dengan teknik pengumpulan data melalui studi literatur dan studi lapangan. Hasil penelitian menunjukkan bahwa kebijakan pajak yang berlaku saat ini belum memadai bagi Rumah Sakit nirlaba. Penghasilan Rumah Sakit nirlaba merupakan Objek Pajak Penghasilan sehingga belum ada dukungan Pemerintah dalam hal perpajakan Rumah Sakit nirlaba, padahal Rumah Sakit nirlaba membutuhkan insentif pajak. Hal ini merupakan salah satu dasar pertimbangan dalam memberikan hak berupa insentif pajak bagi Rumah Sakit nirlaba. Berbeda dengan Indonesia, Amerika Serikat dan Thailand telah menerapkan kebijakan insentif pajak bagi Rumah Sakit nirlaba.;

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ABSTRACT

This research studies the tax incentives policy, especially income tax on nonprofit hospitals. This study uses a qualitative approach to data collection techniques through the literature research and field research. Results show that current tax policy is not adequate for nonprofit hospitals. Hospital income is income tax object so there is no supporting of government on the taxation of nonprofit hospitals, whereas nonprofit hospitals need tax incentives. This is one of the considerations in granting a tax incentives for nonprofit hospitals. Unlike Indonesia, United States of America and Thailand has implemented tax incentives policy for nonprofit hospitals., This research studies the tax incentives policy, especially income tax on nonprofit hospitals. This study uses a qualitative approach to data collection techniques through the literature research and field research. Results show that current tax policy is not adequate for nonprofit hospitals. Hospital income is income tax object so there is no supporting of government on the taxation of nonprofit hospitals, whereas nonprofit hospitals need tax incentives. This is one of the considerations in granting a tax incentives for nonprofit hospitals. Unlike Indonesia, United States of America and Thailand has implemented tax incentives policy for nonprofit hospitals.]