

## Pemenuhan kewajiban pajak oleh perusahaan multi level marketing : Studi kasus pada PT X

Sugeng Wibowo, author

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### Abstrak

Multi Level marketing is a marketing system based on compensation given to the community that causes a good transfers. In MLM system, the role of an independent distributor is to sell, to market and to promote the products of MLM. The role of the independent distributor is very important but he/she is not an employee of MLM.

MLM gives sales discount in the end of the month for distributor's service for marketing products of MLM and notes it as sales discount. The sales discount decreases/diminishes sales value price so that is necessary to do a research to examine that is really sales discount or sales a commission.

Special characteristic which mostly occur in MLM are :

1. Distributor do full payment when he/she orders products
2. in the end of the month, MLM enterprises count purchasing accumulation of a distributor and count how much sales discount received by distributor. This sales discount is the income deducted by Tax Income article 21.
3. In the end of the month, the enterprise issues tax invoice with tax base is sales price minus sales discount distributor.
4. For the damaged. good, MLM enterprise can receipt this good. Enterprises give the voucher for the distributor that use to buy same good, buy other good with the same price but no cash.

Multi Level Marketing enterprise is different with other distribution so necessary to verify what MLM enterprise can rule tax authority law. The writer is eager/curios to know that do implementation directions include all taxation aspect on MLM, can all taxation aspects be implemented by MLM and regulations in circular letter of Directorate General of Taxation fit to the hierarchy of laws.

The writer is eager/curios to know that do employees really know and understand the regulations and the mechanism of MLM and do they five the same treatment to all tax payers. Data collecting Method can implement to financial statement, annual tax return, intern tax return and Tax Examination on PT "X".

Based on case study known that there are some taxation aspects which are owned and implementation in MLM against Tax law or contradictory to Tax Law. Some part of contradictions are caused by Tax Payer's mistake, and others come from the characteristics of MLM which are different with conventional corporation/enterprise. Basically, in fact, the system and procedure of MLM are good customs in MLM so that is necessary to build/make special implementation directions/instructions which regulate all aspect in MLM. This authority/competence should be included on Tax laws and be delegated to the regulations of the

same level with the Decision of Minister of Finance.

Even though Directorate General of Taxation has issued circular letter and concerning about tax treatment on MLM: but in fact the treatment given to branches of "PT X" in many regions are not same. It means the understanding about MLM among Tax employees is not the same yet. That is why the understanding on laws and the development of human resources in Directorate General of Taxation should be developed/increased.