

## Perencanaan perpajakan (tax planning) sebagai upaya legal mengurangi kewajiban pajak yayasan "XYZ" = Tax planning as a legal effort to reduce tax obligations of the XYZ foundation

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### Abstrak

The government's vision of taxes--a spirit of encouraging an increase in revenue from the sector of taxes--will of course give significant influence on any corporate taxpayer in fulfilling its tax obligations. It is particularly because the corporate taxpayer will certainly aim at the interests in its income (operating profit) and smooth corporate cash flow that will eventually be accounted for to the company owner.

Law Number 7 of 1983 on Income Tax lays down that the income of a foundation from capital and operational activities that are 'solely for public benefits, namely social interests, is exempted as an income tax object. By amendment to Law Number 7 of 1983 on Income Tax, lastly amended to become Law Number 17 of 2000, the income exempted from the Tax Objects is no longer regulated. Accordingly, if a foundation has any surplus or profit obtained from the income being a tax object, the surplus or profit will, after being deducted by the allowable cost, be subject to Income Tax.

The subject matter of this survey is how the tax planning in the XYZ Foundation is realized. Has the Tax Planning complied with the tax regulations, and can the tax planning reach the foundation's objectives?

The objectives of this Survey are to illustrate and describe the realization of the tax planning in the XYZ Foundation, analyze and explain the realization results of the tax planning complying with the tax regulations as well as to explain and describe steps in an effort to improve the future tax planning in reaching the foundation's objectives.

The methodology of survey adopted in this thesis writing is a descriptive method of analysis with data collection techniques in the form of bibliographical study and field study. The analysis performed is qualitative by nature.

From the analysis results, it is found that the tax planning in the XYZ Foundation has applied a tax regulation governing use of surplus fund for facilities and infrastructure to avoid any tax rate and imposition. Apart from being able to avoid the imposition of a high tax rate, the method can also maximize the fiscal cost by depreciation so that the Foundation's taxable income is subject only to a lowest tax rate, that is 10%. All tax obligations as a form of tax planning have been performed. It is to anticipate and cope with administrative requirements in tax obligations.

A conclusion drawn from this survey is that the realization of the tax planning, tax obligations and tax control of the XYZ Foundation can reduce tax obligations. This is evident from the small taxable income and the optimum use of surplus fund for facilities and infrastructure not harming the foundation's cash flow

so as to support the achievement of objectives.

A recommendation-given by the survey is that it is necessary to improve human resources within the XYZ Foundation in order that the future tax planning will be more effective and will continuously keep up with the ever-changing tax regulations.