Penerapan Interest to Earnings Ratio dalam Thin Capitalisation Rule Studi Kasus: KPP Perusahaan Masuk Bursa = Application of Interest to Earnings Ratio in Thin Capitalisation Rule Case Study: Listed Company Tax Office

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Abstrak

Penelitian ini bertujuan untuk mengetahui gambaran penerapan dan manfaat bagi potensi penerimaan pajak dari aturan thin capitalisation dengan menggunakan pendekatan interest to earnings ratio (perbandingan bunga dengan pendapatan). Penelitian ini menggunakan metode studi kasus dengan pendekatan penelitian kualitatif. Penelitian ini dilakukan dengan cara wawancara, studi pustaka, analisis dokumen, dan simulasi penghitungan dengan menggunakan data dari laporan keuangan Wajib Pajak KPP Perusahaan Masuk Bursa tahun 2019 yang dapat diakses secara publik. Hasil penelitian memberikan gambaran formulasi aturan thin capitalisation berdasarkan rekomendasi OECD, praktik di berbagai negara, dan regulasi perpajakan di Indonesia. Hasil penelitian juga menyatakan bahwa penerimaan Pajak Penghasilan berpotensi meningkat dari penerapan pendekatan interest to earnings ratio sebagai aturan thin capitalisation, hal ini ditunjukkan dengan koreksi biaya bunga yang lebih besar dibandingkan aturan thin capitalisation yang berlaku saat ini. ......This study aims to describe the application and benefits for the potential tax revenue from the thin capitalisation rule by using the interest to earnings ratio approach. This research uses a case study method with a qualitative research approach. This research was conducted through interviews, literature studies, document analysis, and calculation simulations using data from the taxpayer's financial statements of the Listed Company Tax Office year 2019, which the public can access. The results of the study provide an overview of the formulation of thin capitalisation rules based on OECD recommendations, practices in various countries, and tax regulations in Indonesia. The results also state that income tax revenue has the potential to increase through the application of the interest to earnings ratio approach as a thin capitalisation rule. It is indicated by a correction in interest expenses that is larger than the current thin capitalisation rule.