

ABSTRAK

EVALUASI KEBIJAKAN KOMPENSASI TERKAIT DENGAN PAJAK PENGHASILAN BADAN

Studi Kasus: CV Anggrek Indah

Palembang

Philipus Heri Sukamdi

Universitas Sanata Dharma

Yogyakarta

2002

Penelitian ini bertujuan untuk mengetahui apakah kebijakan kompensasi yang telah diterapkan manajemen perusahaan dapat menekan jumlah pajak penghasilan (PPh) badan yang dibayar.

Metode pengumpulan data yang digunakan adalah wawancara, observasi, dan dokumentasi. Langkah-langkah dalam teknik analisis data yaitu: (1) deskripsi data-data hasil penelitian tentang kebijakan kompensasi; (2) deskripsi kebijakan kompensasi menurut undang-undang perpajakan; (3) mengevaluasi kebijakan kompensasi yang diterapkan manajemen; (4) menghitung jumlah pajak penghasilan (PPh) badan; (5) membandingkan hasil analisis dengan SPT badan; (6) serta analisis terhadap pihak yang menanggung selisih pajak.

Berdasarkan data tahun 1999, perusahaan membayar pajak penghasilan (PPh) badan sebesar Rp2.236.000,00. Hasil penelitian berdasarkan analisis data dan pembahasan yang telah dilakukan adalah: perusahaan membayar pajak penghasilan (PPh) badan sebesar Rp2.915.800,00. Hal ini menunjukkan bahwa perusahaan membayar pajak penghasilan (PPh) badan sebesar Rp715.800,00 di bawah jumlah yang sebenarnya. Kesimpulannya bahwa kebijakan kompensasi yang telah diterapkan manajemen CV Anggrek Indah berhasil menekan pajak penghasilan badan yang dibayar.

ABSTRACT

EVALUATING THE COMPENSATION POLICIES RELATING COMPANY INCOME TAX

A Case Study at CV Anggrek Indah
Palembang

Philipus Heri Sukamdi

Sanata Dharma University

Yogyakarta

2002

This research was meant to know whether or not compensation policies applied by company management could limit company income tax to be paid.

The methods of collecting data were interview, observation, and documentation. In this research, the research applied some steps in analyzing the data i.e. (1) describing the data about the compensation policies, (2) describing the compensation policies according to tax regulations, (3) evaluating the compensation policies applied by management, (4) calculating company income tax, (5) comparing the result of the analysis with company's Annual Reporting Letter, and (6) analyzing the party to pay tax difference.

Based on the data of 1999, the company has paid company income tax as much as Rp2,236,000.00. From the analysis, it was found out that the company should have paid company income tax as much as Rp2,915,800.00. It showed that the company had paid Rp715,800.00 more. From this fact, it could be concluded that the compensation policies applied by company management could not limit company income tax.