

Kepastian hukum perlakuan pajak penghasilan atas pemberian sumbangan pada perusahaan kontrak karya (studi kasus pada PT. X)

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=124386&lokasi=lokal>

Abstrak

Corporate charitable giving is growing up in Indonesia. It can be classified into 3 (three) motives which are first a strategy to raise profits, second as a compliance because they are forced to do so, and third as beyond compliance as the company is part of the community. Those three motives do reflecting the income tax treatment on charitable giving. PT X as one of the company also does charity. The charitable giving done by PT X becomes unique since PT X is a Contract of Work (CoW) holder. But practically, the CoW results in law uncertainty. The tax auditor adjusted the charitable giving by PT X which were fund contribution and donation to Aceh and Sumatera Utara.

The researcher focuses on charitable giving by PT X with qualitative approach. The researcher would like to identify how PT X does the charitable giving and the law certainty of income tax treatment on those charitable giving. With regards to that, the researcher uses a study-case. The researcher obtains the data from interview, field research and library research.

Based on the field and library research, there are situations of charitable giving generally in Indonesia and specifically in PT X. On those charitable giving, there are income tax treatment in income taxation law and the regulations underneath. Spesifically, the researcher observes the income tax treatment of charitable giving done by PT X, which can be gathered from the tax audit cases of OT X.

From the situations above, it can be analyzed that the charitable giving done by PT X is divided into 3 (two) kinds which are philanthropy and charity. Besides that, there are three motives of charitable giving, as previously mentioned, practiced by PT X, which are related to the income tax treatment. And the focus of this research is the law certainty of income tax treatment on charitable giving of PT X.