

Analisis compliance cost dalam penerapan peraturan perpajakan pada yayasan yang bergerak di bidang pendidikan : studi kasus pada YBJ dan YSJ = Analysis compliance cost in the implementation of tax regulations on the educational foundation : case study on YBJ and YSJ

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Abstrak

Skripsi ini menganalisis mengenai perbedaan compliance cost antara yayasan pendidikan yang mendapatkan penghasilan dari donor dan yayasan pendidikan murni yang mendapatkan penghasilan dari iuran siswa. Yayasan dalam rangka pemenuhan kewajiban perpajakan berdasarkan UU PPh No. 36 Tahun 2008 akan menimbulkan compliance cost. Penelitian ini membahas compliance cost yang diukur menggunakan indikator direct money cost, time cost, dan psychological cost. Penelitian ini adalah penelitian kualitatif dengan desain deskriptif. Data kualitatif yang diperoleh melalui studi literatur dan wawancara mendalam. Hasil dari penelitian ini yaitu perbedaan compliance cost yang timbul akibat pemenuhan kewajiban perpajakan antara yayasan pendidikan yang mendapatkan penghasilan dari donor dan yayasan pendidikan murni yang mendapatkan penghasilan dari iuran siswa dipengaruhi penggunaan jasa konsultan pajak.

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The focus of this study is to analyze the comparison of compliance cost between The Educational Foundation that earned from donors and The Educational Foundation that earned from tuition fee students. The Foundation to fulfill their tax liabilities based on Income Tax Law No. 36 Year 2008 that caused the foundation will arise compliance cost. This study discusses the compliance cost is measured using indicators of direct money cost, time cost, and psychological cost. This research is qualitative descriptive interpretive. The data were collected by means of deep interview and study some of literatures. The researcher suggests the difference of compliance cost between the educational foundation that earned from donors and the educational foundation that earned from tuition fee students affected by the use of consulting services tax.