

Pajak penghasilan yang ditanggung oleh pemerintah atas penghasilan pekerja dari pekerjaan (studi kasus pada KPP penanaman modal asing empat)

Suharman, author

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Abstrak

Income Tax Born By The Government On Worker's Income From His Or Her Work (Case Study at Foreign Investment Tax Service Office Four) The policy on Income Tax that is born by the government is established in connection with the manpower issues and agreement made by and between the government and labor unions and entrepreneur association. The author is interested in studying how tax exemption in respect of part of the income should be given to the workers so that it is not in violation of the prevailing laws and satisfies the principles of justice.

The tax base is calculated by subtracting the total amount of taxable income (gross income) with permitted deductions. Common permitted deductions are deductible expenses, namely costs spent to earn income, and personal exemption, that is the cost spent to satisfy the minimum living needs.

Type of the research used in the preparation of this writing is descriptive analysis and the data gathered through interview with the officers of the Directorate General of Tax, tax consultants, taxpayers that are registered with Foreign Investment Tax Service Office Four, as the persons deducting tax from the workers' income. The research of secondary data was conducted through library, tax laws and regulation and other research.

The result of the research indicates that the statutory provisions that have retroactive effect as in the case with Government Regulation Number 47 of 2003 can bring difficulties to the tax deductors so that the tax deductors tried to deal with such difficulties by making false reports for the purpose of tax payment.

The statutory provisions on exemption of part of income from tax contain rules that are against the principles of justice. The exemption of part of income from tax must be applied to all taxpayer taking into account the minimum living need and principles of tax withholding.

xiii + 137 pages + 8 tables + 9 appendices

Bibliography : 35 books, 16 laws and regulations, 5 articles /scientific works /seminar papers from year 1942 up to 2004.