

Analisis perlakuan pajak penghasilan atas Employee Stock Ownership Plan (ESOP) yang diberikan perusahaan dalam negeri berdasarkan ketentuan perpajakan domestik

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Abstrak

The fast growing business has made the companies in Indonesia face strict business competition not only with Indonesian name companies but also overseas companies. There are many ways for company to compete in market; one of the ways is creating new products. Besides, the survive company must be supported by high qualified employee and other resources. And to make the employee have sense of belonging and responsibility to company, companies has gave the compensation. And one of the compensation is Employee Ownership Plan (ESOP). ESOP Program consist of Stock Grants, Direct Employee Stock Purchase Plan, Stock Option Plan, Employee Stock Ownership Plan and SARs. This research is intended to analyze the differences among those programs and its tax treatment, the problem arise from its tax treatments, possibility for tax planning and what action should be done by Direktorat Jenderal Pajak to anticipate the ESOP Program. The method of this research is descriptive analysis with qualitative approach. The data were collected by literature study and interviews with related sources. The result shows that the principal difference of tax treatment among ESOP Programs is the date of stock received by employee. Stock Grant and Employee Stock Purchase Plan Programs allows employee to receive stocks at the date of IPO. Nevertheless, Stock Option Plan, Employee Stock Ownership Plan and SARs allows employee to receive stocks after several requirements fulfillment. This principal difference has implicate to its tax treatment, meanwhile the regulation that govern its tax obligation has not completed yet, unless Stock Option Plan. This condition may create the tax payer to avoid their tax obligation through tax scheme Direktorat Jenderal Pajak has yet to set up tax regulation on other ESOP Programs.