

Analisis Aspek Pajak Organisasi Nirlaba Studi Kasus Perkumpulan Aiesec Indonesia = Aspect Analysis of Non-Profit Organization Tax Study Case Study Aiesec Indonesia Association

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Abstrak

Penelitian ini dilakukan untuk mendapatkan gambaran mengenai Aspek Pemajakan terhadap Lembaga Nirlaba dengan studi kasus Perkumpulan AIESEC Indonesia. Penelitian ini diharapkan dapat memberikan pengetahuan sejauh mana kedudukan Perkumpulan sebagai wajib pajak. Penelitian ini menggunakan pendekatan kualitatif dengan desain deskriptif. Hasil penelitian menunjukkan bahwa melihat dari aspek hukum pajak, lembaga nirlaba dengan badan hukum Perkumpulan mendapatkan perlakuan normal sesuai dengan ketentuan umum perpajakan; berdasarkan hukum pajak, penerimaan suatu lembaga diatur sesuai anggaran dasar lembaga; penentuan pengenaan pajak badan ditentukan berdasarkan omzet usaha yang diatur dalam Peraturan Pemerintah nomor 46 Tahun 2013. Perkumpulan AIESEC Indonesia disarankan untuk melakukan manajemen pajak dalam mengatur omzet tahunan.

.....This research was conducted to obtain an overview of the Aspect of Taxation on Nonprofit Institutions with the AIESEC Indonesia Association case studies. This study is expected to provide knowledge of the extent to which the Association as a taxpayer. This research uses qualitative approach with descriptive design. The results showed that looking at the aspects of tax law, non-profit institutions with legal entities Perkumpulan get normal treatment in accordance with general provisions of taxation; Based on the tax law, the acceptance of an institution shall be regulated in accordance with the articles of association; The determination of corporate tax is determined based on the turnover of business as regulated in Government Regulation number 46 of 2013. AIESEC Indonesia Association is advised to conduct tax management in arranging annual turnover.