Abstrak

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Judul Tesis : ANALISIS IMBALAN PASCAKERJA MENURUT PSAK NO. 24 DARI ASPEK KETENAGAKERJAAN DAN PERPAJAKAN STUDI KASUS PADA PT. KBI TAHUN 2008 – 2012

Penelitian ini bertujuan mengetahui penerapan imbalan pascakerja dalam suatu perusahaan. Metode perhitungan yang digunakan mengacu pada PSAK Nomor 24 Revisi 2004 dan 2010 dengan menggunakan Projected Unit Credit. Besar Manfaat imbalan pascakerja juga telah diatur dalam UUK No. 13 Tahun 2003 serta perjanjian kerja bersama. Untuk mengetahui besarnya kewajiban dan beban imbalan pascakerja yang harus diakui dan dicadangkan perusahaan diperlukan asumsi aktuaria. Perusahaan sudah melakukan pencadangan imbalan pascakerja namun jumlahnya masih relative kecil dibandingkan jumlah pekerja yang ada. Pembentukan cadangan imbalan pascakerja boleh langsung mengurangi laba komersial, namun peraturan pajak belum memperkenankan untuk mengurangi laba kena pajak. Akibatnya terjadi perbedaan perhitungan pajak menurut akuntansi dan fiscal sehingga menimbulkan pajak tangguhan.

Hasil perhitungan menunjukan besarnya imbalan pascakerja menggunakan metode projected unit credit yang dikaitkan dengan UUK No. 13 Tahun 2003 terus meningkat seiring dengan pertambahan gaji dan masa kerja. Imbalan pascakerja yang dicadangan perusahaan hanya sekitar 10% dari hasil perhitungan dalam penelitian ini. Penentuan besarnya imbalan pascakerja yang dicadangkan dipengaruhi oleh perlakuan pajak terhadap pencadangan imbalan pascakerja. Otoritas pajak perlu mempertimbangkan untuk memperbolehkan cadangan imbalan pascakerja mengurangi laba kena pajak pada periode dilakukannya pencadangan.

Kata kunci : Imbalan pascakerja, Projeted Unit Credit. Perlakuan Pajak.

Abstract

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Thesis Title : *POST-EMPLOYMENT BENEFITS ANALYSIS BY PSAK NO. 24 ASPECTS OF LABOR AND TAX CASE STUDY IN. PT. KBI YEAR 2008 - 2012*

This research aims to determine the application of post-employment benefits in an enterprise. Calculation method used is based on PSAK No. 24, Revised 2004 and 2010 using the Projected Unit Credit. Great benefits post-employment benefits are also provided in the Labor Law No. 13 of 2003 as well as the collective bargaining agreement. To determine the magnitude of post-employment benefit obligations and expenses that should be recognized and reserved the company required actuarial assumptions. The company has made any provision post-employment benefits, but the numbers are still relatively small compared to the number of workers available. Allowance for post-employment benefits may directly reduce commercial income, but the tax rules have not been allowed to reduce taxable income. The result is a difference in the calculation of tax and fiscal accounting, giving rise to deferred tax.

Calculation shows the magnitude of post-employment benefits using the projected unit credit method associated with the Labor Law No. 13 of 2003 continued to increase along with the increase in salary and years of service. Allowanced post-employment benefits that the company is only about 10% of the results of the calculations in this research. Determination of the amount of post-employment benefits that are reserved influenced by the tax treatment of the post-employment benefit reserves. Tax authorities need to consider to allow post-employment benefit reserves to reduce taxable income in the period did the backup.

Keywords: Post-employment benefits, Projeted unit credit. Tax Treatment.