

ABSTRAK

OBJEK PAJAK PENGHASILAN DALAM PENETAPAN STATUS SUBJEK PAJAK OJK DIKAITKAN DENGAN ASAS *CONVENIENCE OF PAYMENT*

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Penulisan Hukum ini dilakukan dengan tujuan untuk mengetahui bagaimana kesesuaian antara penerimaan pungutan OJK dengan definisi penghasilan berdasarkan UU PPh serta kesesuaian status serta kewajiban perpajakan OJK ditinjau dari asas *convenience of payment*. Penelitian bersifat normatif dengan menggunakan bahan penelitian berupa data primer dan data sekunder. Data diperoleh melalui wawancara dan studi pustaka. Analisis hasil penelitian menggunakan metode deskriptif kualitatif.

Hasil penelitian menyimpulkan bahwa pungutan OJK merupakan objek pajak penghasilan sesuai definisi dalam UU PPh, namun berbeda dengan Bank Indonesia, pemungutan pajak untuk OJK belum diatur secara tegas dalam UU PPh. Asas *convenience of payment* pada dasarnya telah diterapkan bagi Wajib Pajak dengan adanya angsuran pajak dan utang pajak yang timbul di saat penghasilan itu diterima. Namun asas kenyamanan ini belum maksimal diterapkan dalam kasus OJK karena penghasilan dan biaya tahun ini baru diakui di tahun selanjutnya sementara DJP tidak mengakomodasi hal ini dengan melakukan pengakuan biaya dan penghasilan dalam hal-hal tertentu sebagaimana dalam Pasal 17 Peraturan Pemerintah Nomor 94 Tahun 2010 tentang Penghitungan Penghasilan Kena Pajak dan Pelunasan Pajak Penghasilan dalam Tahun Berjalan. Selain itu, asas kenyamanan juga belum diterapkan sepenuhnya dalam perhitungan angsuran pajak PPh 25 di mana OJK masih merujuk pada SPT tahun lalu dan bukan ditetapkan Menteri Keuangan berdasarkan laporan keuangan.

Kata kunci: *pajak penghasilan, Otoritas Jasa Keuangan, asas convenience of payment*

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ABSTRACT

**DETERMINATION OF OJK'S STATUS AS INCOME TAX'S SUBJECT
AND ITS CORRELATION WITH CONVENIENCE OF PAYMENT
PRINCIPLE**

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The analysis in this Legal Thesis aims to assess the conformity between the income tax received by OJK (the Financial Service Authority of Indonesia) and the formal definition of tax revenue in accordance with UU PPh (the Act of Income Tax), including the conformity between the status of a taxpayer and OJK's tax obligation with respect to convenient of payment principle. This research is normative and uses primary and secondary data. The data are collected using two methods interviews and literature study. The results of the research were descriptively and qualitatively analyzed.

The results of this research conclude that the tax received by OJK is one of the objects of income tax in accordance with UU PPh, but in contrast to Bank Indonesia, tax collection for the OJK has not been strictly regulated in UU PPh. The convenience of payment principle actually has been implemented with the existence of tax instalment and tax debt once the income report is received. But in the OJK case, this principle is not maximally implemented because the expenditure and income reports are legally accepted only in the next year while DJP (Directorate General of Taxes) does not accommodate this practices by recognizing expenditures and incomes of several items according to Article 17 Government Regulation Number 94 the Year 2010 on Taxable Income and Tax Payment Calculation in the Current Year Tax. Moreover, the principle is also less implemented on Article 25 UU PPh in where OJK is still made reference to the last year SPT (Annual Tax Report) of the taxpayer and the Ministry of Finance does not sign it solely based on financial reports.

Keyword: income tax, Otoritas Jasa Keuangan, convenience of payment principle

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