Lampiran 1

Proyeksi Beban Penjualan dan Administrasi - *tanpa taxplanning*

Biaya Penjualan	**2001**	**2002**	**2003**	**2004**
Gaji	210,000,000	218,400,000	227,136,000	236,221,440
Komisi Penjualan	79,125,882	83,082,176	87,236,285	91,598,099
Biaya Bahan Bakar	11,886,000	12,599,160	13,355,110	14,156,416
Biaya Perawatan Kend	14,436,000	14,724,720	15,019,214	15,319,599
Biaya Iklan	356,595,834	413,651,167	479,835,354	556,609,011
Biaya penyusutan	93,905,676	84,515,108	76,063,598	68,457,238
Biaya Peny. Komputer		11,250,000	11,250,000	*11,250,000*
	765,949,392	838,222,332	909,895,561	993,611,803
Biaya ***Administrasi***				
Gaji	87,000,000	92,220,000	97,753,200	103,618,392
Biaya Pengobatan **Kary.**	3,995,400	4,195,170	4,404,929	4,625,175
Biaya PLN & PDAM	3,403,950	3,914,543	4301,724	5,176,982
Biaya Alat Tulis	7,114,800	7,826,280	8,608,908	9,469,799
Biaya Perawatan Kantor	593,824	659,145	731,651	812,132
Biaya Bunga	35,266,500	36,677,160	38,144,246	39,670,016
Biaya Bank	7,539,432	7,916,404	8,312,224	8,727,835
Biaya Sewa	16,269,120	17,896,032	19,685,635	21,654,199
Hadiah Akhir Tahun	24,750,000	25,245,000	25,749,900	26,264,898
PPh 21	15,239,100	16,001,055	16,801,108	17,641,163
Sumbangan	4,000,000	4,000,000	4,000,000	4,000,000
	205,172,126	216,550,788	228,693,524	241,660,591
Total Beban	**971,121,518**	**1,054,773,120**	**1,138,589,085**	**1,235,272,394**

Lampiran 2

Proyeksi Beban Penjualan dan Administras - *dengan tax planning*

Biaya Penjualan	**2001**	**2002**	**2003**	**2004**
Gaji	210,000,000	218,400,000	227,136,000	236,221,440
Komisi Penjualan	79,125,882	83,082,176	87,236,285	91,598,099
Biaya Bahan Bakar	11,886,000	12,599,160	13,355,110	14,156,416
Biaya Perawatan Kend	14,436,000	14,724,720	15,019,214	15,319,599
Biaya **Iklan**	356,595,834	413,65 1,167	479,835,354	556,609,011
Biaya penyusutan	93,905,676	84315,108	76,063,598	68,457,238
Biaya Peny, Komputer		*I I,250,000*	*I I,250,000*	*I 1,250,000*
	765,949,392	838,222,332	909,895,561	993,611,803
Biaya Administrasi				
Gaji	87,000,000	92,220,000	97,753,200	103,618,392
Tunjangan Kesehatan	**3,995,400**	**4, 195,170**	**4,404,929**	**4,625,175**
Biaya PLN & PDAM	3,403,950	3,914,543	4,501,724	5,176,982
Biaya Alat **Tulis**	7,114,800	7,826,280	8,608,908	9,469,799
Biaya Perawatan Kantor	593,824	659,145	731,651	812,132
Biaya Bunga	35,266,500	36,677,160	38,144,246	39,670,016
Biaya Bank	7,539,432	7,9 16,404	8,3 12,224	8,727,835
Biaya Sewa	16,269,120	17,896,032	19,685,635	21,654,199
Bonus	**24,750,000**	**25,245,000**	**25,749,900**	**26,264,898**
Tunjangan Pajak	**20,493,039**	**21317,691**	**22,593,575**	**23,723,254**
Sumbangan	4,000,000	4,000,000	4,000,000	4,000,000
	210,426,065	222,067,424	234,485,992	247,742,683
Total Beban	**976,375,457**	**1,060,289,756**	**1,144,381,552**	**1,241,354,485**

Beda Tetap	**2001**	**2002**	**2003**	**2004**	**Total**
Biaya yang tidak boleh dibiayakan					
Biaya Pengobatan Kary	3,995,400	4,195,170	4,404,929	4,625,175	17,220,673
Hadiah Akhir Tahun	24,750,000	25,245,000	25,749,900	26,264,898	102,009,798
PPh21 Karyawan	15,239,100	16,001,055	16,801,108	17,641,163	65,682,426
Sumbangan	4,000,000	4,000,000	4,000,000	4,000,000	16,000,000
	47,984,500	**49,441,225**	**50,955,936**	**52,531,236**	**200,912,897**

Beda Waktu	**2001**	**2002**	**2003**	**2004**	**Total**
Penyusutan Pajak		22,500,000	22,500,000	22,500,000	**67,500,000**
Penyusutan Komersial		11,250,000	11,250,000	11,250,000	**33,750,000**
		(11,250,000)	**(11,250,000)**	**(11,250,000)**	**(33,750,000)**

Beda Tetap	**2001**	**2002**	**2003**	**2004**	**Total**
Biaya Administrasi					
Biaya Pengobatan Kary	3,995,400	4,195,170	4,404,929	4,625.175	17,220,673
Hadiah Akhir Tahun	24,750,000	25,245,000	25,749,900	26,264,898	102,009,798
PPh21 Karyawan	20,493,039	21,517,691	22,593,575	23,723,254	88,327,560
Sumbangan	4,000,000	4,000,000	4,000,000	4,000,000	16,000,000
total	**53,238,439**	**54,957,861**	**56,748,404**	**58,613,327**	**223,558,031**
Tunj. Kesehatan Kary	3,995,400	4,195,170	4,404,929	4,625,175	17,220,673
Bonus	24,750,000	25,245,000	25,749,900	26,264,898	102,009,798
Tunjangan Pajak	20,493,039	21,517,691	22,593,575	23,723,254	88,327,560
total	49,238,439	50,957,861	52,748,404	54,613,327	207,558,031
Koreksi biaya administrasi	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**16,000,000**

Beda Waktu	**2001**	**2002**	**2003**	**2004**	**Total**
Penyusutan Pajak		45,000,000	22,500,000	11,250,000	**78,750,000**
Penyusutan Komersial		11,250,000	11,250,000	11,250,000	**33,750,000**
	-	**(33,750,000)**	**(11,250,000)**	**-**	**(45,000,000)**

Lampiran 5

Biaya Penyusutan per Tahun Dihitung dengan Menggunakan Metode Garis Lurus			
Jenis Aktiva: Komputer **Harga Perolehan: 90.000.000** **Umur: 4 Tahun**			
Tahun	Nominal	Penyusutan	Nilai Sisa
1	90,000,000	22,500,000	67,500,000
2	67,500,000	22,500,000	45,000,000
3	45,000,000	22,500,000	22,500,000
4	22,500,000	22,500,000	-

Biaya Penyusutan per Tahun Dihitung dengan Menggunakan Metode Garis Lurus			
Jenis Aktiva: Komputer **Harga Perolehan: 90.000.000** **Umur: 8 Tahun**			
Tahun	Nominal	Penyusutan	Nilai Sisa
1	90,000,000	11,250,000	78,750,000
2	78,750,000	11,250,000	67,500,000
3	67,500,000	11,250,000	56,250,000
4	56,250,000	11,250,000	45,000,000
5	45,000,000	11,250,000	33,750,000
6	33,750,000	11,250,000	22,500,000
7	22,500,000	11,250,000	11,250,000
8	11,250,000	11,250,000	-

Biaya Penyusutan per Tahun Dihitung dengan Menggunakan Metode Saldo Menurun			
Jenis Aktiva: Komputer **Harga Perolehan: 90.000.000** **Umur: 4 Tahun**			
Tahun	Nominal	Penyusutan	Nilai Sisa
1	90,000,000	45,000,000	45,000,000
2	45,000,000	22,500,000	22,500,000
3	22,500,000	11,250,000	11,250,000
4	11,250,000	5,625,000	5,625,000
		84,375,000	5,625,000

Lampiran 6

Rincian PPh21 Karyawan
Tahun 2001

No.	Nama Karyawan	Status	Gaji Pokok	Biaya Jabatan	PTKP	PKP	PPh 21 Terutang
1	Dewan Komisaris	K/3	84,000,000	1,296,000	8,640,000	74,064,000	7,359.600
2	Direktur	K/3	60,000,000	1,296,000	8,640,000	50.064,000	3,759.600
3	Manager Keuangan	K/3	30,000.000	1,296,000	8,640,000	20,064,000	1.003.200
4	Manager Pemasaran	K/2	30,000,000	1,296,000	7,200,000	21,504,000	1,075.200
5	Bagan **Akuntansi**	K/1	18,000,000	900,000	5,760,000	11.340,000	567.000
6	Bagian Gudang	TK/-	9,000.000	450,000	2,880,000	5,670,000	283.500
7	Bagian Gudang	K/1	9,000.000	450,000	5,760,000	2.790,000	139.500
8	Salesman	K/1	9,000,000	450,000	5,760,000	2.790,000	139.500
9	Salesman	K/1	9,000.000	450,000	5,760,000	2.790,000	139.500
10	Salesman	TK/-	9,000,000	450,000	2,880,000	5.670,000	283,500
11	Kasir	K/-	6,000,000	300,000	4,320,000	1,380,000	69.000
12	Kasir	TK/-	6,000,000	300,000	2,880,000	2,820,000	141.000
13	supir	K/-	6,000.000	300,000	4,320,000	1.380,000	69.000
14	supir	TK/-	6,000,000	300,000	2,880,000	2,820,000	141,000
15	**supir**	K/-	6,000,000	300,000	4,320,000	1,380,000	69.000
			297,000,000	**9,834,000**	**80,640,000**	**206,526,000**	**15,239,100**

(Sumber: perusahaan. datao ahan)

Lampiran 7

Rincian PPh21 Karyawan setelah diberi tunjangan kesehatan dan bonus Tahun 2001

No.	Nama Karyawan	Status	Gaji Pokok	Bonus	Tunjangan Kesehatan	Penghasilan Bruto (II)	Biaya Jabatan	PTKP	PKP	PPh 21 Terutang
1	Dewan Komisaris	K/3	84.000,000	7,000,000		91,000,000	1,296,000	8,640,000	81.064.000	8,409,600
2	Direktur	K/3	60,000,000	5,000,000		65,000,000	1,296,000	8,640,000	55,064,000	4,509,600
3	Manager Keuangan	K/3	30,000.000	2,500,000	1,430,000	33,930,000	1,296,000	8,640,000	23,994.000	1,199,700
4	Manager Pemasaran	K/2	30,000,000	2,500,000	800,000	33,300,000	1,296,000	7,200,000	24,804,000	1,240,200
	Bagian **Akuntansi**	K/1	18,000.000	1.500,000		19,500,000	900,000	5,760,000	12,840,000	642,000
6	Bagian Gudang	TK/-	9,000.000	750,000		9,750,000	450,000	2,880,000	6,420,000	321,000
7	Bagian Gudang	K/1	9.000.000	750,000	251.500	10,001,500	450,000	5,760,000	3,791,500	189.575
8	Salesman	K/1	9.000.000	750,000		9,750,000	450,000	5,760,000	3.540,000	177,000
9	Salesman	K/1	9,000.000	750,000	567,500	10,317,500	450,000	5,760,000	4,107,500	205.375
10	Salesman	TK/-	9,000,000	750,000		9,750,000	450,000	2,880,000	6.420,000	321,000
11	Kasir	K/-	6,000.000	500,000	394,650	6,894,650	300,000	4,320,000	2,274.650	113.733
12	Kasir	TK/-	6,000,000	500,000	300,000	6,800,000	300,000	2,880,000	3,620,000	181,000
13	**supir**	K/-	6,000,000	500,000		6,500,000	300,000	4,320,000	1,880,000	94.000
14	**supir**	TK/-	6,000,000	500,000		6,500,000	300,000	2,880,000	3,320.000	166.000
15	**supir**	K/-	6,000,000	500,000	251,750	6,751,750	300,000	4,320,000	2,131,750	106.588
			297,000,000	24,750,000	3,995,400	325,745,400	9,834,000			17,876,371

(Sumber: perusahaan. data olahan)

Lampiran 8

Tunjangan Pajak Karyawan dengan metode *gross up*
Tahun 2001

No.	Nama Karyawan	Status	Penghasilan Bruto (II)	*Tunjangan Pajak*	Penghasilan Bruto (III)	Biaya Jabatan	PTKP	PKP	PPh 21 Terutang	*THP*
1	Dewan Komisaris	K/3	91,000,000	***9,893,647***	100,893,647	1,296,000	8,640,000	90,957.647	9.893.647	*91,000.000*
2	**Direktur**	K/3	65,000,000	***5,305,412***	70,305,412	1,296,000	8,640,000	60,369,412	5,305,412	*65,000.000*
3	Manager Keuangan	K/3	33,930,000	***1,277,111***	35,207,111	1,296,000	8,640,000	25,271,111	1.277.111	*33.930.000*
4	Manager Pemasaran	K/2	33,300,000	***1,367,111***	34,667,111	1,296,000	7,200,000	26,171,111	1,367,111	*33.300.000*
5	Bagian Akuntansi	K/1	19,500,000	***675,789***	20.175,789	900,000	5,760,000	13315.789	675.789	*19.500.000*
6	Bagian Gudang	TK/-	9,750,000	***337,895***	10,087,895	450,000	2,880,000	6,757,895	337,895	*9,750,000*
7	Bagian Gudang	K/1	10,001,500	***199,553***	10.201,053	450,000	5,760,000	3,991.053	199.553	*10.001,500*
8	Salesman	K/1	9,750,000	***186,316***	9,936,316	450,000	5,760,000	3,726.316	186.316	*9.750.000*
9	Salesman	K/1	10,317,500	***216,184***	10,533,684	450,000	5,760,000	4,323.684	216.184	*10.317.500*
10	Salesman	TK/-	9,750,000	***337,895***	10,087,895	450.000	2,880,000	6,757,895	337,895	*9.750.000*
11	Kasir	K/-	6,894,650	***119,718***	7,014,368	300,000	4,320,000	2.394,368	119.718	*6.894650*
12	Kasir	TK/-	6,800,000	***190,526***	6,990,526	300.000	2,880,000	3,810,526	190.526	*6.800.000*
13	**Supir**	K/-	6,500,000	***98,947***	6,598,947	300.000	4,320,000	1,978,947	98.947	*6.500.000*
14	**Supir**	TK/-	6,500,000	***174,737***	6,674.737	300,000	2,880,000	3,494,737	174.737	*6.500.000*
15	**Supir**	K/-	6,751,750	***112,197***	6,863,947	300,000	4,320,000	2,243,947	112,197	*6.751.750*
			325,745,400	***20,493,039***	**346,238,439**	**9,834,000**	**80,640,000**	255,764,439	**20,493,039**	*325.745.100*

(Sumber: perusahaan. data olahan)

Keterangan:

PKP Rp.0,00-Rp.25.000.000

Penghasilan Bruto(III) $= \dfrac{\text{THP- 0,05 (Biaya Jab + PTKP)}}{0{,}95}$ *atau* **Tunjangan Pajak** $= \dfrac{\text{0,05 (THP - (Biaya Jab + PTKP))}}{0{,}95}$

PKP Rp. 25.000.000-Rp.50.000.000

Peng. Bruto(III) $= \dfrac{\text{(THP- 0,1 (Biaya Jab + PTKP))-Rp.1.250.000}}{0{,}9}$ *atau* **Tunj. Pajak** $= \dfrac{\text{(0,1 (THP - (Biaya Jab + PTKP)))-Rp. 1.250.000}}{0{,}9}$

PKP Rp. 50.000.000-Rp. 100.000.000

Peng. Bruto(III) $= \dfrac{\text{(THP- 0,15 (Biaya Jab + PTKP))-Rp.3.750.000}}{0{,}85}$ *atau* **Tunj. Pajak** $= \dfrac{\text{(0,15(THP - (Biaya Jab + PTKP)))-Rp.3.750.000}}{0{,}85}$

PKP Rp. 100.000.000-Rp.200.000.000

Peng. Bruto(III) $= \dfrac{\text{(THP- 0,25 (Biaya Jab + PTKP))-Rp13.750.000}}{0{,}75}$ *atau* **Tunj. Pajak** $= \dfrac{\text{(0,25(THP - (Biaya Jab + PTKP)))-Rp.13.750.000}}{0{,}75}$

PKP > Rp. 200.000.000

Peng. Bruto(III) $= \dfrac{\text{(THP- 0,35 (Biaya Jab + PTKP))-Rp.33.750.000}}{0{,}65}$ *atau* **Tunj. Pajak** $= \dfrac{\text{(0,35(THP - (Biaya Jab + PTKP)))-Rp.33.750.000}}{0{,}65}$