

OPTIMALISASI PAJAK ATAS YAYASAN YANG BERGERAK DI BIDANG PENDIDIKAN

(Studi Kasus Pada Yayasan Mardi Wiyata Malang)

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Malang 2025

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ABSTRAK

Tujuan penelitian ini untuk mengetahui optimalisasi pajak atas yayasan yang bergerak di bidang pendidikan pada Yayasan Mardi Wiyata Malang. Penelitian yang dilakukan menggunakan metode kualitatif. Informan dalam penelitian ini sebanyak 3 orang yang terdiri dari sekretaris, pegawai bidang umum dan pegawai bidang keuangan. Data penelitian ini menggunakan hasil wawancara. Metode analisa data yang di gunakan yaitu deskriptif. Hasil penelitian membuktikan bahwa strategi optimalisasi pajak yang digunakan Yayasan Mardi Wiyata Malang yaitu membuat laporan keuangan sesuai dengan standar akuntansi dan melaporkan pajak tepat waktu. Yayasan Mardi Wiyata Malang sudah optimal dalam proses pembayaran pajak sesuai peraturan yang ditetapkan. Tarif pajak yang diterapkan untuk sekolah swasta sebesar 2% dari DPP (Dasar Pengenaan Pajak). Pajak di kenakan di sekolah swasta yaitu pajak penghasilan (PPh), yang dikenakan berdasarkan Peraturan Menteri Keuangan Nomor 59 Tahun 2022 (PMK 59/2022) dan Peraturan Pemerintah Nomor 49 Tahun 2022. Implementasi pembayaran pajak melalui sistem DJP online yaitu coretax, dimana melaporkan pajak secara mandiri dengan mengisi SPT secara mandiri dan dilaporkan secara online melalui coretax.

Kata Kunci : Optimalisasi Pajak, Yayasan, Pendidikan.

TAX OPTIMIZATION ON FOUNDATIONS ENGAGED IN EDUCATION
(Case Study on Mardi Wiyata Foundation Malang)

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ABSTRACT

The purpose of this research is to determine the tax optimization of foundations operating in the field of education at the Mardi Wiyata Malang Foundation. The research is conducted using a qualitative method. The informants in this study consist of 3 people, including a secretary, a general affairs staff, and a finance staff. The data for this research is based on interview results. The data analysis method used is descriptive. Research results prove that the tax optimization strategy used by the Mardi Wiyata Malang Foundation is to prepare financial statements in accordance with accounting standards and to report taxes on time. Mardi Wiyata Foundation in Malang has optimized the tax payment process in accordance with the established regulations. The tax rate applied for private schools is 2% of the Tax Base (DPP). The tax imposed on private schools is income tax (PPh), which is charged based on the Minister of Finance Regulation Number 59 of 2022 (PMK 59/2022) and Government Regulation Number 49 of 2022. The implementation of tax payment is carried out through the DJP online system, which is coretax, where taxes are reported independently by filling out the tax return form (SPT) independently and reporting it online through coretax.

Keywords: Tax Optimization, Foundation, Education.