

**Tabel 4.21**  
**Tabel Perhitungan PPh Badan PT Kereta Api (Persero)**  
**Sebelum dan Sesudah Dilakukan Perencanaan Pajak**

Keterangan	Tahun	2004	Tahun	2005
	Sblm.Prncn Pjk	Ssdh.Prncn Pjk	Sblm.Prncn Pjk	Ssdh.Prncn Pjk
LABA BRUTO USAHA				
1. Peredaran Usaha				
a. Pendapatan Operasi	2.098.700.899.019	2.098.700.899.019	2.328.873.615.005	2.328.873.615.005
b. Kompensasi Pemerintah	163.967.972.000	163.967.972.000	270.000.000.000	270.000.000.000
Jumlah 1	2.262.668.871.019	2.262.668.871.019	2.598.873.615.005	2.598.873.615.005
2. HPP				
a. Biaya Operasi Langsung	1.150.208.484.917	1.150.208.484.917	1.362.443.551.231	1.362.443.551.231
b. Biaya Operasi Tidak Langsung	584.696.412.438	584.696.412.438	752.602.020.324	752.602.020.324
Jumlah 2	1.734.904.897.355	1.734.904.897.355	2.115.045.571.555	2.115.045.571.555
LABA BRUTO USAHA	527.763.973.664	527.763.973.664	483.828.043.450	483.828.043.450
PENDAPATAN OPERASI LAINNYA	10.268.357.920	10.268.357.920	15.888.302.386	15.888.302.386
PENGHASILAN DARI LUAR USAHA				
1. Pendapatan Non Operasi	12.132.459.079	12.132.459.079	1.999.524.587	1.999.524.587
2. Pendapatan Luar Biasa	551.364.108	551.364.108	14.915.259.606	14.915.259.606
JUMLAH III	12.683.823.187	12.683.823.187	16.914.309.780	16.914.309.780
BIAYA USAHA DAN PENJUALAN				
1. Beban Penjualan	6.563.624.399	6.563.624.399	7.656.672.176	7.656.672.176
2. Beban Habis Pakai	7.248.655.396	7.248.655.396	12.406.797.334	12.406.797.334

3.	Beban Air	827.165.809	827.165.809	760.790.278	760.790.278
4.	Beban Akomodasi	-	-	-	-
5.	Beban Angkutan dan Muat Bongkar	6.851.052.156	6.851.052.156	4.983.382.313	4.983.382.313
6.	Beban Asuransi	8.369.006.794	8.369.006.794	8.228.969.500	8.228.969.500
7.	Beban ATK	28.337.355.172	28.337.355.172	25.070.370.953	25.070.370.953
8.	Beban Bahan Bakar dan Pelumas	5.255.610.021	5.255.610.021	4.435.711.364	4.435.711.364
9.	Beban Bunga	81.454.870.717	81.454.870.717	-	-
10.	Beban Jamuan dan Representasi:				
	• Biaya Rapat Kerja dan Koordinasi	11.143.346.033	11.143.346.033	6.225.251.374	6.225.251.374
	• Biaya Penjamuan	-	-	-	-
	• Biaya Tamu	-	-	-	-
11.	Beban Konsultan	7.620.585.135	7.620.585.135	10.306.071.382	10.306.071.382
12.	Beban Pajak	14.657.525.127	14.657.525.127	13.616.677.395	13.616.677.395
13.	Beban Pakaian Seragam	11.825.022.958	11.825.022.958	6.106.528.354	6.106.528.354
14.	Beban Pegawai	221.925.973.077	221.925.973.077	297.291.182.722	297.291.182.722
15.	Beban Pemeliharaan dan Reparasi	42.086.718.949	42.086.718.949	9.459.950.462	9.459.950.462
16.	Beban Pendidikan	6.927.951.890	6.927.951.890	7.754.221.908	7.754.221.908
17.	Beban Penggerak dan Penerangan	11.181.938.595	11.181.938.595	9.511.070.763	9.511.070.763
18.	Beban Pengobatan	-	-	-	-
19.	Beban Penyisihan Piutang Ragu-ragu	-	-	1.325.039	1.325.039
20.	Beban Perijinan	1.194.739.474	1.194.739.474	863.869.351	863.869.351
21.	Beban Perlengkapan Kantor	13.928.888.428	13.928.888.428	17.051.648.562	17.051.648.562
22.	Beban Seremonial	-	-	-	-
23.	Beban Sewa	5.958.950.852	5.958.950.852	3.553.410.811	3.553.410.811
24.	Beban Telekomunikasi	2.926.268.850	2.926.268.850	2.853.293.169	2.853.293.169
25.	Selisih Kurs	1.606.998.188	1.606.998.188	-	-

26. Beban Perencanaan dan Pengembangan	1.358.946.950	1.358.946.950	1.459.086.038	1.459.086.038
27. Beban Umum Rupa-rupa:				
• Sumbangan Kematian	-	-	-	-
• Selisih Persediaan	-	-	-	-
• Publikasi, Promosi, dan Kehumasan	17.931.680.808	17.931.680.808	-	-
• Koran dan Majalah	-	-	-	-
• Or dan Rekreasi	-	-	-	-
• Biaya Pengosongan rumah	-	-	-	-
• Biaya Cad.Penghapusan ATDO	-	-	-	-
28. Iuran JAMSOSTEK	-	4.156.100.000	-	4.315.950.000
29. Tunjangan PPh Pasal 21	-	3.676.550.000	-	3.836.400.000
<b>JUMLAH IV</b>	<b>517.182.775.778</b>	<b>525.015.525.700</b>	<b>449.596.281.248</b>	<b>457.748.631.248</b>
PENYUSUTAN KEL I, II, DAN GEDUNG	24.462.526.346	24.462.526.346	31.040.671.825	31.040.671.825
LABA/RUGI SEBELUM PAJAK	9.070.752.647	1.238.102.660	35.993.702.580	27.841.352.580
PAJAK TANGGUHAN	-	-	-	-
PAJAK KINI	2.703.725.794	353.930.798	10.780.610.770	8.334.905.774
<b>JUMLAH LABA/RUGI PERUSAHAAN</b>	<b>6.367.026.853</b>	<b>884.1771.862</b>	<b>25.213.091.810</b>	<b>19.506.446.810</b>

**Tabel 4.23 Output Hasil Pengujian**

**Paired Samples Statistics**

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	SEBELUM	6742.50	2	5711.301	4038.500
	SESUDAH	4344.50	2	5643.419	3990.500

**Paired Samples Correlations**

		N	Correlation	Sig.
Pair 1	SEBELUM & SESUDAH	2	1.000	.000

**Paired Samples Test**

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	SEBELUM - SESUDAH	2398.00	67.882	48.000	1788.10	3007.90	49.958	1	.013