

SURAT EDARAN DIREKTUR JENDERAL PAJAK
NOMOR SE - 105/PJ/2010

TENTANG

PENETAPAN RASIO TOTAL BENCHMARKING TAHAP IV

DIREKTUR JENDERAL PAJAK,

Menindaklanjuti ketentuan angka 7 (tujuh) Surat Edaran Direktur Jenderal Pajak nomor SE-96/PJ/2009 tanggal 5 Oktober 2009 tentang Rasio Total Benchmarking Dan Petunjuk Pemanfaatannya, dan sehubungan dengan telah selesainya penghitungan rasio total benchmarking untuk beberapa sektor usaha tertentu, dengan ini diberitahukan hal-hal sebagai berikut :

1. kelompok usaha yang telah selesai dilakukan penghitungan rasio-rasio benchmark untuk tahap IV sebanyak 20 (dua puluh) KLU sebagaimana tercantum dalam lampiran surat edaran ini;
2. rasio-rasio yang dilakukan benchmarking tetap terdiri dari 14 (empat belas) rasio, yaitu :
 - a. Gross Profit Margin (GPM),
 - b. Operating Profit Margin (OPM),
 - c. Pretax Profit Margin (PPM),
 - d. Corporate Tax to Turn Over Ratio (CTTOR),
 - e. Net Profit Margin (NPM),
 - f. Dividend Payout Ratio (DPR),
 - g. rasio PPN Masukan terhadap penjualan,
 - h. rasio biaya gaji terhadap penjualan,
 - i. rasio biaya bunga terhadap penjualan,
 - j. rasio biaya sewa terhadap penjualan,
 - k. rasio biaya penyusutan terhadap penjualan,
 - l. rasio "input antara" lainnya terhadap penjualan,
 - m. rasio penghasilan luar usaha terhadap penjualan, dan
 - n. rasio biaya luar usaha terhadap penjualan.
3. pemanfaat rasio-rasio total benchmarking tetap mengacu pada Surat Edaran Direktur Jenderal Pajak nomor SE-96/PJ/2009 tanggal 5 Oktober 2009 tentang Rasio Total Benchmarking Dan Petunjuk Pemanfaatannya;
4. memerintahkan kepada para Kepala Kantor Wilayah DJP agar memantau pelaksanaan pemanfaatan Total Benchmarking oleh Kantor Pelayanan Pajak;
5. surat edaran ini merupakan pelengkap atas Surat Edaran Direktur Jenderal Pajak nomor SE-96/PJ/2009 tanggal 5 Oktober 2009 tentang Rasio Total Benchmarking Dan Petunjuk Pemanfaatannya, dan untuk mempermudah pemahaman dan penyimpanan arsip, agar Surat Edaran Direktur Jenderal Pajak ini disatukan penyimpanannya dengan Surat Edaran Direktur Jenderal Pajak nomor SE-96/PJ/2009 dan SE-11/PJ/2010.

Demikian surat edaran ini disampaikan untuk dilaksanakan dengan sebaik-baiknya.

Ditetapkan di Jakarta
pada tanggal 20 Oktober 2010
Direktur Jenderal,

ttd.

Mochamad Tjiptardjo
NIP 195104281975121002

Tembusan :

1. Sekretaris Direktorat Jenderal Pajak
2. Para Direktur dan Tenaga Pengkaji di lingkungan Direktorat Jenderal Pajak
3. Kepala Pusat Pengolahan Data dan Dokumen Perpajakan

LAMPIRAN

SURAT EDARAN DIREKTUR JENDERAL PAJAK

NOMOR : SE-105/PJ/2010

TENTANG : PENETAPAN RASIO TOTAL BENCHMARKING TAHAP IV

HASIL PENGHITUNGAN RASIO-RASIO TOTAL BENCHMARKING BEBERAPA KLU TERTENTU
TAHUN PAJAK : 2005

No.	Kode KLU	Uraian KLU	Rasio-Rasio														I	II	III	
			GPM	OPM	PPM	CTTOR	NPM	DPR	10*pn	g	py	s	b	pl	bl	x				sp
1	16001	Industri Pengeringan dan Pengolahan Tembakau	46.30%	25.49%	21.13%	6.16%	14.98%	0.00%	18.04%	19.73%	14.56%	0.87%	0.31%	3.02%	7.38%	27.82%	0.41%	91.39%	91.39%	91.39%
2	16009	Industri Hasil Lainnya dari Tembakau, Bumbu Rokok, dan Klobot/Kawung	26.61%	7.83%	9.49%	2.25%	7.23%	0.00%	34.79%	5.71%	9.90%	0.03%	2.68%	1.71%	0.06%	13.90%	4.50%	64.91%	64.91%	64.91%
3	17113	Industri Pemintalan Benang Jahit	26.59%	7.52%	7.34%	2.74%	4.60%	0.00%	59.75%	7.16%	2.03%	4.06%	1.83%	4.50%	4.68%	30.86%	-0.70%	107.12%	107.12%	107.12%
4	24293	Industri Tinta	16.71%	5.83%	8.96%	2.08%	6.88%	18.50%	85.07%	5.11%	2.31%	0.73%	0.66%	5.09%	1.97%	8.38%	0.98%	105.05%	105.05%	105.05%
5	28993	Industri Paku, Mur, dan Baut	11.14%	5.58%	3.61%	1.15%	2.46%	0.00%	76.56%	4.43%	2.07%	0.09%	0.31%	0.33%	2.30%	13.56%	-3.19%	100.44%	100.44%	100.44%
6	29211	Industri Mesin Pertanian dan Kehutanan	19.18%	12.52%	13.11%	3.90%	9.21%	2.17%	80.50%	4.94%	2.48%	0.36%	0.04%	1.69%	1.10%	5.91%	1.87%	103.90%	103.90%	103.90%
7	29263	Industri Mesin Tekstil	29.23%	12.18%	15.12%	4.27%	10.85%	0.00%	54.47%	11.40%	5.86%	1.37%	0.09%	4.01%	1.08%	23.47%	-2.90%	101.62%	101.62%	101.62%
8	31402	Industri Akumulator Listrik (Batu Baterai Sekunder)	9.44%	3.75%	4.19%	1.52%	2.67%	6.53%	74.76%	9.14%	2.40%	1.89%	0.63%	1.27%	0.83%	10.28%	-0.88%	98.56%	98.56%	98.56%
9	31501	Industri Bola Lampu Pijar, Lampu Penerangan Terpusat dan Lampu Ultraviolet	25.12%	11.97%	9.34%	3.72%	5.61%	0.00%	16.78%	10.51%	5.25%	4.98%	0.00%	10.96%	13.59%	16.57%	-2.44%	55.83%	55.83%	55.83%
10	31509	Industri Komponen Lampu Listrik	28.97%	13.20%	13.57%	4.44%	9.13%	0.00%	65.91%	14.93%	2.09%	0.62%	0.76%	2.39%	2.02%	17.53%	-8.47%	112.33%	112.33%	112.33%
11	33201	Industri Kacamata	14.73%	11.56%	11.20%	4.01%	7.20%	0.00%	2.04%	6.36%	15.83%	3.93%	0.00%	1.22%	1.58%	53.87%	1.52%	73.83%	73.83%	73.83%
12	35111	Industri Kapal/Perahu	21.10%	6.95%	5.06%	1.78%	3.28%	0.00%	25.42%	5.88%	0.45%	0.12%	1.05%	1.26%	3.14%	0.83%	0.14%	40.13%	40.13%	40.13%
13	35112	Industri Peralatan dan Perlengkapan Kapal	41.20%	21.90%	16.02%	4.59%	11.43%	0.00%	33.37%	13.14%	4.86%	0.00%	0.00%	6.19%	12.07%	14.28%	14.83%	82.69%	82.69%	82.69%
14	35921	Industri Sepeda dan Becak	16.47%	5.68%	5.35%	1.81%	3.54%	0.00%	79.77%	8.51%	0.53%	0.01%	1.04%	0.01%	0.34%	7.86%	4.72%	102.86%	102.86%	102.86%
15	36101	Industri Furniture dari Kayu	35.83%	15.13%	14.65%	4.80%	9.85%	0.00%	4.17%	10.99%	1.78%	0.02%	0.00%	0.39%	0.87%	19.59%	3.26%	49.88%	49.88%	49.88%
16	36930	Industri Alat-Alat Olahraga	28.59%	5.34%	5.25%	2.03%	3.22%	0.00%	5.37%	11.83%	0.79%	0.27%	0.00%	0.01%	0.10%	20.50%	2.96%	43.04%	43.04%	43.04%
17	50200	Pemeliharaan dan Reparasi Mobil	48.13%	16.27%	16.35%	3.67%	12.68%	0.00%	26.51%	20.04%	0.91%	0.00%	0.10%	0.08%	0.00%	0.08%	0.00%	63.00%	63.00%	63.00%
18	50302	Penjualan Eceran Suku Cadang dan Aksesoris Mobil	33.40%	10.66%	10.64%	2.72%	7.92%	0.00%	62.37%	15.03%	0.96%	0.00%	0.00%	0.00%	0.02%	17.78%	15.93%	105.84%	105.84%	105.84%
19	50402	Penjualan Eceran Sepeda Motor serta Suku Cadang dan Aksesorisnya	17.67%	6.47%	6.62%	0.90%	5.72%	0.00%	76.86%	7.37%	0.76%	0.27%	0.00%	0.15%	0.00%	5.15%	1.67%	95.86%	95.86%	95.86%
20	52332	Perdagangan Eceran Khusus Barang Elektronik di Dalam Bangunan	40.92%	20.17%	20.33%	3.59%	16.74%	0.00%	49.34%	12.46%	3.13%	0.00%	0.00%	0.17%	0.01%	6.89%	1.75%	88.86%	88.86%	88.86%

Keterangan :

GPM	:	Gross Profit Margin	pn	:	Rasio Pajak Masukan terhadap Penjualan	bl	:	Rasio Biaya Luar Usaha terhadap Penjualan
OPM	:	Operating Profit Margin	g	:	Rasio Biaya Gaji terhadap Penjualan	x	:	Rasio Input Lainnya terhadap Penjualan
PPM	:	Pre-tax Profit Margin	py	:	Rasio Biaya Penyusutan terhadap Penjualan	sp	:	Rasio Selisih persediaan terhadap Penjualan
CTTOR	:	Corporate Tax to Turn Over Ratio	s	:	Rasio Biaya Sewa terhadap Penjualan	I	:	$10pn + g + b + OPM + x$
NPM	:	Net Profit Margin	b	:	Rasio Biaya Bunga terhadap Penjualan	II	:	$10pn + g + b + x + PPM - (pl - bl)$
DPR	:	Dividend Payout Ratio	pl	:	Rasio Penghasilan Luar Usaha terhadap Penjualan	III	:	$10pn + g + b + x + NPM - (pl - bl) + CTTOR$

LAMPIRAN

SURAT EDARAN DIREKTUR JENDERAL PAJAK

NOMOR : SE-105/PJ/2010

TENTANG : PENETAPAN RASIO TOTAL BENCHMARKING TAHAP IV

HASIL PENGHITUNGAN RASIO-RASIO TOTAL BENCHMARKING BEBERAPA KLU TERTENTU
TAHUN PAJAK : 2006

No.	Kode KLU	Uraian KLU	Rasio-Rasio															I	II	III
			GPM	OPM	PPM	CTTOR	NPM	DPR	10*pn	g	py	s	b	pl	bl	x	sp			
1	16001	Industri Pengeringan dan Pengolahan Tembakau	45.66%	29.09%	24.78%	8.18%	16.60%	0.00%	22.28%	19.66%	11.37%	0.99%	0.00%	2.20%	6.51%	24.96%	0.08%	95.99%	95.99%	95.99%
2	16009	Industri Hasil Lainnya dari Tembakau, Bumbu Rokok, dan Klobot/Kawung	26.61%	7.83%	9.49%	2.25%	7.23%	0.00%	34.79%	5.71%	9.90%	0.03%	2.68%	1.71%	0.06%	13.90%	4.50%	64.91%	64.91%	64.91%
3	17113	Industri Pemintalan Benang Jahit	23.56%	12.66%	12.32%	3.66%	8.66%	0.00%	59.64%	7.59%	2.51%	2.17%	0.47%	0.06%	0.40%	23.97%	0.63%	104.34%	104.34%	104.34%
4	24293	Industri Tinta	16.71%	5.83%	8.96%	2.08%	6.88%	18.50%	85.07%	5.11%	2.31%	0.73%	0.66%	5.09%	1.97%	8.38%	0.98%	105.05%	105.05%	105.05%
5	28993	Industri Paku, Mur, dan Baut	13.12%	5.11%	3.88%	1.27%	2.60%	0.00%	69.71%	7.31%	3.14%	0.08%	0.37%	1.08%	2.32%	15.08%	0.52%	97.58%	97.58%	97.58%
6	29211	Industri Mesin Pertanian dan Kehutanan	19.18%	12.52%	13.11%	3.90%	9.21%	2.17%	80.50%	4.94%	2.48%	0.36%	0.04%	1.69%	1.10%	5.91%	1.87%	103.90%	103.90%	103.90%
7	29263	Industri Mesin Tekstil	29.23%	12.18%	15.12%	4.27%	10.85%	0.00%	54.47%	11.40%	5.86%	1.37%	0.09%	4.01%	1.08%	23.47%	-2.90%	101.62%	101.62%	101.62%
8	31402	Industri Akumulator Listrik (Batu Baterai Sekunder)	9.44%	3.75%	4.19%	1.52%	2.67%	6.53%	74.76%	9.14%	2.40%	1.89%	0.63%	1.27%	0.83%	10.28%	-0.88%	98.56%	98.56%	98.56%
9	31501	Industri Bola Lampu Pijar, Lampu Penerangan Terpusat dan Lampu Ultraviolet	22.84%	10.43%	10.11%	3.69%	6.43%	0.00%	7.63%	12.75%	5.54%	5.44%	0.09%	3.79%	4.10%	17.58%	-0.76%	48.46%	48.46%	48.46%
10	31509	Industri Komponen Lampu Listrik	31.22%	15.37%	16.38%	4.50%	11.87%	0.00%	61.22%	11.70%	1.93%	1.37%	0.00%	1.40%	0.39%	12.22%	0.65%	100.51%	100.51%	100.51%
11	33201	Industri Kacamata	14.73%	11.56%	11.20%	4.01%	7.20%	0.00%	2.04%	6.36%	15.83%	3.93%	0.00%	1.22%	1.58%	53.87%	1.52%	73.83%	73.83%	73.83%
12	35111	Industri Kapal/Perahu	21.10%	6.95%	5.06%	1.78%	3.28%	0.00%	25.42%	5.88%	0.45%	0.12%	1.05%	1.26%	3.14%	0.83%	0.14%	40.13%	40.13%	40.13%
13	35112	Industri Peralatan dan Perlengkapan Kapal	41.84%	23.11%	19.07%	4.14%	14.92%	0.00%	53.73%	15.93%	2.59%	0.00%	0.00%	9.28%	13.32%	20.43%	1.29%	113.20%	113.20%	113.20%
14	35921	Industri Sepeda dan Becak	16.80%	7.15%	5.86%	1.95%	3.91%	0.00%	68.08%	9.96%	0.45%	0.00%	1.11%	0.13%	1.41%	7.00%	5.99%	93.29%	93.29%	93.29%
15	36101	Industri Furniture dari Kayu	35.83%	15.13%	14.65%	4.80%	9.85%	0.00%	4.17%	10.99%	1.78%	0.02%	0.00%	0.39%	0.87%	19.59%	3.26%	49.88%	49.88%	49.88%
16	36930	Industri Alat-Alat Olahraga	28.59%	5.34%	5.25%	2.03%	3.22%	0.00%	5.37%	11.83%	0.79%	0.27%	0.00%	0.01%	0.10%	20.50%	2.96%	43.04%	43.04%	43.04%
17	50200	Pemeliharaan dan Reparasi Mobil	48.13%	16.27%	16.35%	3.67%	12.68%	0.00%	26.51%	20.04%	0.91%	0.00%	0.10%	0.08%	0.00%	0.08%	0.00%	63.00%	63.00%	63.00%
18	50302	Penjualan Eceran Suku Cadang dan Aksesoris Mobil	33.40%	10.66%	10.64%	2.72%	7.92%	0.00%	62.37%	15.03%	0.96%	0.00%	0.00%	0.00%	0.02%	17.78%	15.93%	105.84%	105.84%	105.84%
19	50402	Penjualan Eceran Sepeda Motor serta Suku Cadang dan Aksesorisnya	17.67%	6.47%	6.62%	0.90%	5.72%	0.00%	76.86%	7.37%	0.76%	0.27%	0.00%	0.15%	0.00%	5.15%	1.67%	95.86%	95.86%	95.86%
20	52332	Perdagangan eceran Khusus Barang Elektronik di Dalam Bangunan	40.92%	20.17%	20.33%	3.59%	16.74%	0.00%	49.34%	12.46%	3.13%	0.00%	0.00%	0.17%	0.01%	6.89%	1.75%	88.86%	88.86%	88.86%

Keterangan :

- | | | | | | |
|-------|------------------------------------|----|---|----|---|
| GPM | : Gross Profit Margin | pn | : Rasio Pajak Masukan terhadap Penjualan | bl | : Rasio Biaya Luar Usaha terhadap Penjualan |
| OPM | : Operating Profit Margin | g | : Rasio Biaya Gaji terhadap Penjualan | x | : Rasio Input Lainnya terhadap Penjualan |
| PPM | : Pre-tax Profit Margin | py | : Rasio Biaya Penyusutan terhadap Penjualan | sp | : Rasio Selisih persediaan terhadap Penjualan |
| CTTOR | : Corporate Tax to Turn Over Ratio | s | : Rasio Biaya Sewa terhadap Penjualan | I | : $10pn + g + b + OPM + x$ |
| NPM | : Net Profit Margin | b | : Rasio Biaya Bunga terhadap Penjualan | II | : $10pn + g + b + x + PPM - (pl - bl)$ |

DPR : Dividend Payout Ratio

pl : Rasio Penghasilan Luar Usaha terhadap Penjualan

III : $10p_n + g + b + x + NPM - (pl - bl) + CTTOR$

LAMPIRAN

SURAT EDARAN DIREKTUR JENDERAL PAJAK

NOMOR : SE-105/PJ/2010

TENTANG : PENETAPAN RASIO TOTAL BENCHMARKING TAHAP IV

HASIL PENGHITUNGAN RASIO-RASIO TOTAL BENCHMARKING BEBERAPA KLU TERTENTU
TAHUN PAJAK : 2007

No.	Kode KLU	Uraian KLU	Rasio-Rasio														I	II	III	
			GPM	OPM	PPM	CTTOR	NPM	DPR	10*pn	g	py	s	b	pl	bl	x				sp
1	16001	Industri Pengeringan dan Pengolahan Tembakau	52.28%	33.65%	29.83%	9.13%	20.70%	43.52%	17.59%	24.39%	10.46%	0.50%	0.00%	5.75%	9.57%	22.78%	1.21%	98.41%	98.41%	98.41%
2	16009	Industri Hasil Lainnya dari Tembakau, Bumbu Rokok, dan Klobot/Kawung	26.61%	7.83%	9.49%	2.25%	7.23%	0.00%	34.79%	5.71%	9.90%	0.03%	2.68%	1.71%	0.06%	13.90%	4.50%	64.91%	64.91%	64.91%
3	17113	Industri Pemintalan Benang Jahit	22.47%	11.21%	11.15%	3.82%	7.33%	0.00%	58.21%	8.60%	2.28%	2.27%	0.45%	0.43%	0.48%	24.26%	2.28%	102.73%	102.73%	102.73%
4	24293	Industri Tinta	16.71%	5.83%	8.96%	2.08%	6.88%	18.50%	85.07%	5.11%	2.31%	0.73%	0.66%	5.09%	1.97%	8.38%	0.98%	105.05%	105.05%	105.05%
5	28993	Industri Paku, Mur, dan Baut	12.79%	5.94%	3.92%	1.44%	2.48%	11.11%	58.20%	7.67%	3.03%	0.15%	0.32%	0.78%	2.80%	19.19%	5.59%	91.33%	91.33%	91.33%
6	29211	Industri Mesin Pertanian dan Kehutanan	19.69%	13.59%	14.19%	4.19%	10.00%	22.19%	73.30%	4.98%	2.05%	0.41%	0.03%	1.98%	1.38%	5.98%	4.50%	97.89%	97.89%	97.89%
7	29263	Industri Mesin Tekstil	29.23%	12.18%	15.12%	4.27%	10.85%	0.00%	54.47%	11.40%	5.86%	1.37%	0.09%	4.01%	1.08%	23.47%	-2.90%	101.62%	101.62%	101.62%
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9	31501	Industri Bola Lampu Pijar, Lampu Penerangan Terpusat dan Lampu Ultraviolet	24.79%	13.56%	14.73%	5.10%	9.62%	0.07%	13.09%	11.87%	4.83%	5.53%	0.31%	4.28%	3.12%	14.77%	2.23%	53.61%	53.61%	53.61%
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13	35112	Industri Peralatan dan Perlengkapan Kapal	41.84%	23.11%	19.07%	4.14%	14.92%	0.00%	53.73%	15.93%	2.59%	0.00%	0.00%	9.28%	13.32%	20.43%	1.29%	113.20%	113.20%	113.20%
14	35921	Industri Sepeda dan Bekak	16.80%	7.15%	5.86%	1.95%	3.91%	0.00%	68.08%	9.96%	0.45%	0.00%	1.11%	0.13%	1.41%	7.00%	5.99%	93.29%	93.29%	93.29%
15	36101	Industri Furniture dari Kayu	33.31%	16.94%	18.85%	5.80%	13.06%	0.00%	3.42%	14.23%	1.64%	0.03%	0.00%	4.56%	2.64%	16.71%	2.23%	51.29%	51.29%	51.29%
16	36930	Industri Alat-Alat Olahraga	20.71%	5.66%	5.67%	1.91%	3.76%	0.00%	1.66%	12.60%	0.67%	0.26%	0.00%	0.01%	0.00%	21.97%	2.70%	41.89%	41.89%	41.89%
17	50200	Pemeliharaan dan Reparasi Mobil	48.13%	16.27%	16.35%	3.67%	12.68%	0.00%	26.51%	20.04%	0.91%	0.00%	0.10%	0.08%	0.00%	0.08%	0.00%	63.00%	63.00%	63.00%
18	50302	Penjualan Eceran Suku Cadang dan Aksesoris Mobil	28.20%	8.44%	7.41%	2.38%	5.03%	0.00%	61.10%	9.06%	1.15%	0.73%	0.29%	0.07%	1.09%	10.27%	1.81%	89.15%	89.15%	89.15%
19	50402	Penjualan Eceran Sepeda Motor serta Suku Cadang dan Aksesorisnya	24.91%	5.35%	5.54%	1.00%	4.53%	0.00%	64.73%	8.30%	1.40%	0.40%	0.00%	0.19%	0.00%	6.99%	4.89%	85.36%	85.36%	85.36%
20	52332	Perdagangan eceran Khusus Barang Elektronik di Dalam Bangunan	31.23%	14.84%	14.90%	3.15%	11.75%	0.00%	62.09%	8.75%	0.55%	5.83%	0.00%	0.06%	0.00%	5.45%	45.70%	91.13%	91.13%	91.13%

Keterangan :

GPM : Gross Profit Margin

OPM : Operating Profit Margin

PPM : Pre-tax Profit Margin

CTTOR : Corporate Tax to Turn Over Ratio

NPM : Net Profit Margin

pn : Rasio Pajak Masukan terhadap Penjualan

g : Rasio Biaya Gaji terhadap Penjualan

py : Rasio Biaya Penyusutan terhadap Penjualan

s : Rasio Biaya Sewa terhadap Penjualan

b : Rasio Biaya Bunga terhadap Penjualan

bl : Rasio Biaya Luar Usaha terhadap Penjualan

x : Rasio Input Lainnya terhadap Penjualan

sp : Rasio Selisih persediaan terhadap Penjualan

I : $10pn + g + b + OPM + x$

II : $10pn + g + b + x + PPM - (pl - bl)$

DPR : Dividend Payout Ratio

pl : Rasio Penghasilan Luar Usaha terhadap Penjualan

III : $10pn + g + b + x + NPM - (pl - bl) + CTTOR$