

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%	64.19%	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%	7.13%	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	:	$10pn + g + b + x + NPM - (pl - bl) + CTTOR$

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 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%
8	31402	Industri Akumulator Listrik (Batu Baterai Sekunder)	10.49%	5.42%	5.68%	1.82%	3.86%	5.41%	83.01%	6.98%	1.08%	1.06%	0.62%	1.81%	1.55%	5.22%	5.50%	101.26%	101.26%	101.26%
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%
10	31509	Industri Komponen Lampu Listrik	31.11%	24.57%	25.75%	7.50%	18.24%	41.49%	63.56%	7.72%	4.55%	2.74%	0.00%	1.59%	0.42%	7.85%	1.33%	103.70%	103.70%	103.70%
11	33201	Industri Kacamata	15.95%	9.76%	8.33%	3.39%	4.93%	0.00%	7.07%	6.73%	14.01%	3.38%	0.00%	1.08%	2.52%	51.05%	-0.42%	74.61%	74.61%	74.61%
12	35111	Industri Kapal/Perahu	24.26%	7.99%	3.97%	1.98%	1.99%	0.00%	15.68%	8.40%	1.46%	1.18%	1.50%	0.84%	4.86%	10.43%	5.01%	43.98%	43.98%	43.98%
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	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	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	:	$10pn + g + b + x + NPM - (pl - bl) + CTTOR$