

## Evaluasi kebijakan penentuan subjek pajak tenaga kerja Indonesia = Evaluation of tax subject policy determination of Indonesia workers

Yulia, author

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### Abstrak

Tesis ini membahas penentuan status subjek pajak Tenaga Kerja Indonesia dengan kriteria keberadaan di luar negeri. Pendekatan yang digunakan adalah kualitatif dengan jenis penelitian deskriptif. Pembahasan diawali dengan latar belakang dirumuskannya kebijakan tersebut. Berdasarkan hasil penelitian, pertimbangan perumusan kebijakan tersebut adalah memberikan fasilitas kepada Tenaga Kerja Indonesia di luar negeri di samping adanya ketidakpastian penentuan berakhirnya kewajiban pajak subjektif. Pembahasan dilanjutkan dengan mengevaluasi keselarasan kebijakan tersebut terhadap azas certainty, horizontal equity dan revenue productivity. Hasil penelitian menyimpulkan kebijakan tersebut belum sepenuhnya selaras dengan ketiga azas tersebut.

.....This thesis discusses the determination of the tax subject of Indonesian Workers to the criteria of presence abroad. The approach used is qualitative with descriptive analysis. The discussion begins with the background of the policy formulated. Based on the results of research, policy consideration is to provide facilities for Indonesia Labor abroad in addition to the uncertainty of determining the end of the subjective tax obligations. The discussion was continued by evaluating the alignment of the policy on the principle of certainty, horizontal equity and revenue productivity. The study concludes that policy is not fully aligned with the three principles.