

Pengaruh tarif tetap pajak penghasilan orang pribadi tetap terhadap ketimpangan pendapatan di Indonesia. sebuah simulasi mikro = Effect of personal income flat tax on inequality in Indonesia: a microsimulation

Gultom, Haposan Edward Silverius, author

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Abstrak

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Tarif pajak tetap telah menjadi salah satu reformasi pajak yang populer di banyak negara. Kesederhanaan dan tarif pajak tetap yang rendah dapat mengurangi biaya kepatuhan, mengurangi penggelapan pajak, mengurangi disintesis, dan memberikan rasa keadilan. Namun tarif pajak tetap juga diyakini dapat meningkatkan ketimpangan pendapatan di masyarakat. Penelitian ini menguji efek dari tarif tetap pajak penghasilan pribadi terhadap ketimpangan pendapatan di Indonesia dengan menggunakan Survei Sosial Ekonomi Nasional (Susenas) tahun 2012. Dengan menggunakan teknik simulasi mikro, diketahui bahwa efek dari tarif tetap pajak penghasilan pribadi bisa mengakibatkan peningkatan atau penurunan tingkat ketimpangan pendapatan. Penerapan tarif pajak tetap di bawah 9% akan menghasilkan peningkatan ketimpangan pendapatan; Sebaliknya, jika tarif pajak rata lebih dari 10% diterapkan, ketimpangan pendapatan akan berkurang. Dua hasil yang berbeda ini disebabkan lebih dari 53% populasi rumah tangga memiliki penghasilan di bawah penghasilan tidak kena pajak karena beberapa pengurangan dan pengecualian penghasilan yang dikenakan pajak.

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ABSTRACT

A flat tax rate has become a popular tax reform in many countries. Simplicity and a lower flat tax rate could reduce compliance costs, reduce evasion, reduce disincentives, and provide fairness. However, it is strongly believed that a flat tax rate could increase inequality in a society. This study examines the effect of a personal income flat tax rate on inequality in Indonesia by using National Socioeconomic Survey (Susenas, Survei Sosial Ekonomi Nasional) 2012. Using a microsimulation technique, the effect of a flat tax rate on personal income could result in an increase or decrease on inequality. Applying a flat tax rate below 9% will result in an increase in inequality; in contrast, if a flat tax rate of more than 10% is applied, inequality will decrease. These two different results take place because more than 53% of households in the population have an income below the taxable tax due to the some deductions and exemptions.;

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