

Analisis input output untuk mengestimasi potensi pajak pertambahan nilai Indonesia = Input output analysis to estimate Indonesia's value added tax potential

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Abstrak

[Studi ini mencoba memberikan sebuah alternative dalam mengestimasi potensi Pajak Pertambahan Nilai (PPN) di Indonesia untuk tahun Pajak 2014 dengan menggunakan analisis Input-Output. Analisis deskriptif kuantitatif akan diterapkan dengan menggunakan tabel Input-Output Updating 2014 (tabel total transaksi harga penjual). Tujuan analisis ini adalah untuk mengidentifikasi sektor-sektor ekonomi yang memiliki kontribusi tinggi terhadap potensi PPN di Indonesia. Potensi Pajak per sektor hasil estimasi akan dibandingkan dengan realisasi pajak sektor terkait untuk mengidentifikasi sektor sektor yang mempunyai tax gap tinggi maupun tax coverage ratio yang rendah yang kemungkinan belum secara optimal dimonitor dan digali potensi pajaknya oleh otoritas pajak. Hasil studi menunjukkan bahwa sektor perdagangan, sektor gedung, dan sektor industry mesin memiliki potensi PPN yang paling tinggi dibandingkan sektor lainnya di Indonesia. Dalam hal tax gap dan tax coverage ratio, sektor industry makanan, minuman, dan tembakau, industry lainnya, tanaman bahan pangan lainnya, gedung; serta jasa adalah sektor sektor yang mungkin masih belum dieksplorasi secara optimal potensi pajaknya. Secara keseluruhan, tax coverage ratio PPN di Indonesia untuk tahun 2014 adalah sebesar 74,28%. Perbaikan database Wajib Pajak, sistem benchmarking, pemeriksaan pajak, dan program pengukuhan Pengusaha Kena Pajak (contoh: seluruh Wajib Pajak di sektor real estate atau di kawasan industri langsung dikukuhkan sebagai Pengusaha Kena Pajak) adalah beberapa strategi yang dapat meningkatkan tax coverage ratio.This study tries to provide alternatives in estimating Indonesia's Value-Added Tax (VAT) potential for the year 2014 by using Input-Output analysis. Descriptive quantitative analysis is performed by using Input-Output table updating year 2014 (i.e., total transactions table on producer prices). The analysis is aimed at identifying sectors that will contribute to a high VAT potential in Indonesia. Estimated VAT potential by sectors is compared to realized VAT revenue to identify sectors with a high tax gap or low tax-coverage ratio that may not be optimally monitored and regulated by the tax authorities. The result shows that trading, building, and industrial machinery contribute the most to VAT potential in Indonesia. In terms of tax gap and tax-coverage ratio, manufacturing of food, beverage, and tobacco; other industries other food crops; building; and services are the sectors that may be under-taxed and not be optimally explored. The overall VAT coverage ratio in 2014 was 74.28%. Taxpayers-database improvement, benchmarking systems, tax examination, and taxable-entrepreneur confirmation programs based on sector and region homogeneity (e.g., all taxpayers in a real-estate sector or in an industrial-estate area are directly confirmed as taxable entrepreneurs) are some of the strategies that could increase VAT-coverage ratio. , This study tries to provide alternatives in estimating Indonesia's Value-Added Tax (VAT) potential for the year 2014 by using Input-Output analysis. Descriptive quantitative analysis is performed by using Input-Output table updating year 2014 (i.e., total transactions table on producer prices). The analysis is aimed at identifying sectors that will contribute to a high VAT potential in

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