

## Telaah kebijakan perpajakan terhadap wanita Indonesia

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### Abstrak

This study is about woman as part of family. Indonesian tax imposition system considers family as one economic unit. Since women population is relatively same compared to men population (year 1971 up to 2000 Population Census Data), it means that women take a significant role in tax revenue. Additional data from Manpower and Transmigration Department shows that job vacancies are provided for women more than for men. Hence, taxation policy for woman is an important object to study.

The first matter to study is whether any discriminatory taxation treatment for woman. If it is so, then it is analyzed whether discrimination emerges due to the concept of family as one economic unit. The next thing to find out is discrimination causes other than above concept. Is it discriminative because of government takes affirmative action against women? The following study is to elaborate taxes implication if taxation regulation connected to another regulation such as The Law of Marriage. As a comparator, it brings up a glance of implementation in Singapore, Malaysia and Philippines.

In connection with PTKP (Untaxed Income) as one of reflections of family as one economic unit concept, study is carried out on a 2003 regulation concerning Government-Borne income Tax on Workers' Employment Income. Government bears income tax on income received by workers up to Rp1.000.000. This amount is bigger than tax exemption. The analysis is needed to find out whether women get advantage from this regulation.

This study is based on The Four Maxims of Adam Smith. Government shall apply 4 concepts for tax imposition (equality, certainty, convenience and economy). For the objective study, it has been used some methods of interpretation. The study is analytical descriptive and carried out by policy research approach in qualitative way. Data collected by library research then observed by using census method. The Data are taxes regulations which were issued during January 3, 1994 up to March 29, 2004. Those data sorted by using key word: "wanita", "ibu", "perempuan", "karyawati", "janda", "isteri", dan "istri" (woman, mother, female employee, widow, divorcee, and wife)

The analysis result conclusion that, in general, Indonesian taxation policy uphold Adam Smith's concept of equality which in this study means equal treatment between woman and man; non discriminative. It is equal in all fields of taxation i. e. General Provisions and Taxation Procedures, Income Tax, Value Added Tax on Goods and Services and Sales Tax on Luxury Goods, Land and Buildings Tax, Fees for Acquisition of Title to Land and Buildings, Tax Collection by Warrant and Tax Court.

There are 14 discriminative regulations among 6.544 data, i.e. field of General Provisions and Taxation Procedures, Income Tax, and Tax Collection by Warrant. 6 of those discriminations due to Indonesian tax

imposition system considers a family as one economic unit.

Decree of Finance Minister number 2941/KM.0312003 concerning Procedures for Entrusting Tax Guarantor Who is Taken into Custody in the Course of Tax Collection by Warrant, provide special treatment upon woman as Tax Guarantor who is taken hostage. This is an affirmative action for protecting, respecting and upholding women's special rights. However there is uncertainty in interpretation of 7 regulations because of inconsistency in drafting. In order to avoid misunderstanding on a regulation, it would be better if the regulation use neutral language (non gender base) where an indefinite gender is intended.

If taxation policy for women is connected to another regulation other than taxation, such as The Law of Marriage, then there are some difference subjects, i.e.:

1. starting date of manage 1 child status change;
2. starting date/ending date of marriage agreement regarding income and assets separation;
3. polygamy phenomenon;
4. non legal child;
5. marriage which is held abroad.

Married women as workers who earn in money up to Rp2.000.000 get the most advantage due to implementing Decree of the Minister of Finance No. 4861/KM.0312003 concerning Government-Borne Income Tax on Workers' Employment Income.