

Pola Konsumsi Rumah Tangga Dengan Pendapatan Mendekati Penghasilan Tidak Kena Pajak = Consumption Patterns of Household With Income Approaching Non-Taxable Income

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Abstrak

Dengan adanya penetapan Penghasilan Tidak Kena Pajak (PTKP), maka disposable income dari rumah tangga tertentu akan meningkat. Peningkatan disposable income akan menaikkan konsumsi rumah tangga. Kenaikan tersebut belum diketahui apakah akan meningkatkan konsumsi merit goods atau justru non-merit goods. Dengan menggunakan data Survei Sosial Ekonomi Nasional (Susenas) Tahun 2018, dan metodologi Seemingly Unrelated Regression (SUR), diperoleh informais bahwa peningkatan disposable income menurunkan presentase belanja bahan makanan, dan meningkatkan presentase belanja barang/jasa lainnya. Sedangkan belanja non-merit good cenderung memiliki persentase yang tetap. Namun dampak positif lebih banyak dibandingkan dampak negatif sehingga Pemerintah tidak perlu mengkawathirkan dampak negatif dari kenaikan PTKP

.....With the determination of Non-Taxable Income (NTI), the disposable income of certain households will increase. An increase in disposable income will increase household consumption. It is not yet known whether the increase will increase the consumption of merit goods or non-merit goods. Using data from the 2018 National Socioeconomic Survey (Susenas), and the Seemingly Unrelated Regression (SUR) methodology, information is obtained that an increase in disposable income reduces the percentage of spending on food, and increases the percentage of spending on other goods/services. Meanwhile, non-merit good spending tends to have a fixed proportion. However, the positive impacts outweigh the negative impacts, so the Government does not need to worry about the negative impacts of the increase in NTI.