

# Tinjauan Kebijakan Biaya Jabatan dalam Pajak Penghasilan Sehubungan Dengan Pekerjaan Berdasarkan Prinsip Tax Fairness (Studi di DKI Jakarta) = Policy Review on Occupational Expenses in the Employment Income Tax According to Tax Fairness Principle (Study in DKI Jakarta)

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## Abstrak

Biaya jabatan adalah biaya untuk mendapat, menagih, dan memelihara penghasilan sehubungan dengan pekerjaan, namun, dalam konsep yang lebih sederhana dan terstandarisasi. Kebijakan biaya jabatan mengalami perubahan terakhir di tahun 2008 dan belum dilakukan penyesuaian kembali hingga saat ini. Kondisi perekonomian Indonesia mengalami kedinamisan sehingga jika dilihat secara garis besar, besaran kebijakan biaya jabatan tidak merepresentasikan kondisi terkini. Selain itu, terdapat perbedaan perlakuan biaya antara business income dan employment income melatar belakangi kajian terhadap penelitian ini. Penelitian ini bertujuan untuk mengidentifikasi penentuan besaran maksimal biaya jabatan dan memperoleh gambaran tentang kesesuaian besaran batas maksimal biaya jabatan berdasarkan tinjauan perkembangan kondisi perekonomian Indonesia saat ini. Selain itu, penelitian ini turut meninjau kesesuaian biaya jabatan berdasarkan prinsip tax fairness sebagai prinsip utama dalam menetapkan kebijakan pajak penghasilan dan kerap kali digunakan sebagai alat untuk mengevaluasi model, konsep, dan pengukuran keadilan pajak. Penelitian ini dilakukan dengan menggunakan pendekatan post-positivisme dengan metode penelitian convergent mixed method. Pengumpulan data dilakukan melalui wawancara mendalam dan survei kepada Pegawai Tetap di DKI Jakarta. Hasil penelitian menunjukkan bahwa faktor penentu biaya jabatan ditentukan oleh inflasi, biaya transportasi, dan biaya yang tidak ditunjang oleh perusahaan. Kebijakan biaya jabatan perlu disesuaikan secara berkala dengan memperhatikan tingkat inflasi dan dinamika biaya yang tidak ditunjang oleh perusahaan. Kemudian, jika ditinjau berdasarkan prinsip tax fairness menunjukkan bahwa kebijakan biaya jabatan belum sepenuhnya memenuhi prinsip tax fairness. Rekomendasi yang diajukan dari penelitian ini adalah perlu dilakukannya evaluasi biaya jabatan secara berkala dan mempertimbangkan faktor determinan lain selain dengan biaya transportasi.

.....Occupational expenses are the costs of obtaining, collecting and maintaining income related to employment, but in a simplified and standardized concept. The occupational expenses policy was updated in 2008 and the policy has not been readjusted to the present. Indonesia's economic conditions are dynamic, therefore, if examined in general, the amount of the occupational expenses policy does not represent the current conditions. In addition, there are differences in expense treatment between business income and employment income that are the background for the analysis of this research. This research aims to identify the determination of the maximum amount of the occupational expenses and obtain an overview of the appropriateness of the maximum amount based on a review of the current of Indonesia's economic conditions. In addition, this research also examines the appropriateness of occupational expenses based on the tax fairness principle as the main principle in determining income tax policy and frequently used as a method to evaluate tax fairness models, concepts, and measurements. This research was conducted using a post-positivism approach with a convergent mixed method. Data collection was conducted through in-depth

interviews and surveys to permanent employees in DKI Jakarta. The results of the research show that the determinants of occupational expenses are determined by inflation, transportation costs, and costs that are not provided by the company. The occupational expense should be adjusted periodically in consideration of the inflation and the dynamics of cost that are not covered by the company. In other cases, if examined in accordance to the tax fairness principles, the occupational expenses policy is not entirely fulfilling the tax fairness principles. The recommendation proposed from this research is that occupational expenses policy need to be evaluated periodically and should be considered determinants of occupational expenses other than transportation cost.