

Analisis potensi pph orang pribadi dan pph ps. 21 berkaitan dengan bagi hasil pajak penghasilan dari pemerintah pusat kepada pemerintah daerah di DKI Jakarta = Potential analysis of private income tax and ps.21 tax related to division of income tax between central government and regional government of DKI Jakarta

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Abstrak

<i>Tax, as the ultimate source of state income, is very important. The income from tax annually shows significant increase. This condition is supported by tax contribution to APBN in the past three years, which show the increase role of tax to state income about 70.4% in 2002 to 70.8% in 2003 and 77.8% in 2004.

In order to support a harmonious governing at all level, a fair and established financial relation system between Central and Regional Government is needed. According to TAP MPR No. XV/MPR/1998 on the need for regulating financial division between state and regions, the government together with state legislative has implement UU No. 25, 1999. This law has given significant change and reform in Regional Government system in order to establish regional autonomy and a more real decentralization through a clearer division of authority between central and regional government. In this law mentioned regional government acquired some parts of tax income, which are 20% of private income tax and ps. 21 tax.

Based on this description, the main problem posed in this research is how to gain the potential of private income tax and ps. 21 tax related to the division of tax mentioned in UU No. 25, 1999. The research aim to know the potential of private income tax and ps. 21 tax at DKI Jakarta province, and to further determine the influence of tax division policy from central government to regional government on the number of tax payers and the amount of tax.

The research method used here is descriptive research which is not meant to test certain hypotheses, but only to describe a variable, symptom or condition. Related to this descriptive research, data is analyze qualitatively, both based on primary data from interview or secondary data from documents and reports. From this analysis, a conclusion extracted related to theory and concept with relevance to the problem posed in this research. Data collection in this research is done through field research and library research.

This research result shows an increase on private income tax and ps. 21 tax since 2001 - 2003, which means an increase of numbers of tax payers received by DKI Jakarta provincial government, but the percentage of development in tax division is not good. This happens because the development is fluctuate. Beside that, although the contribution of tax division to APBD is large enough, comprised of one-fifth of APBD, but the intensification of tax in order to gain private income and ps. 21 tax payers at DKI Jakarta Province is low. This condition worsen due to the fact that the contribution of private-income and ps.21 tax to PDRB DKI Jakarta province from 1996 - 1998 always show an increase, but in 1999 2004 the trend reversed. This caused a decrease of contribution in tax division to PDRB. Although tax division received by government of

DKI Jakarta province in 2001 - 2004 show an increase, but this increase related to its contribution to PDRB show a decrease, even though its relatively small. This decrease show lack of optimal income from private income tax and ps. 21 tax.</i>