

Penentuan penghasilan tidak kena pajak sebagai upaya mencapai keadilan dalam pengenaan pajak penghasilan orang pribadi =  
Determining of personal exemptions in attempt to reach justice in tax imposition of personal income

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Abstrak

Personal income tax represents personal tax in a way that its imposition is as possible strives to be harmonized with the circumstance of taxpayer. This is generally realized in the form of personal exemptions, which in Indonesia is known as PTKP. Therefore, this thesis will study the method in determining PTKP to reach justice in personal income tax.

The thesis aims to look for and explain the reasons and basis that form the background of PTKP adjustment, relationship between Minimum Live Requirement or KHM and amount of PTKP for personal taxpayer, and implication of policy that adjusts the amount of PTKP to Income Tax section 21 accounted by government. Finally, the thesis will also analyze whether the policy of PTKP adjustment may bring justice in tax imposition.

Based on experts' theory, a person's income during a period of time is subject to tax. This view has become standard for the ability to pay tax after deducting all expenses incurred to earn, bill, and maintain that person's income. In order to impose fair tax collection, the tax regulations must be enforced to all people without exception. In practice, the tax burden should be tuned to individual's ability to pay. Variety in family burdens may induce variety in the capacity to assume the burdens. As far as personal income taxpayer; there is part of income that should be excluded from tax, especially for the poor. This exclusion should be given out as part of an effort to earn income or to fulfill the minimum live requirement. If some of the minimum live requirement is not available, then the taxpayer may not be able to earn income that would subsequently be subject to tax. The exception is recognized as PTKP, whereas its amount is constantly adapted with the growth of economy, monetary, and price of basic needs annually.

Research in this thesis uses descriptive analysis method with qualitative approach on the study of policy. Technique on data collection is in the form of book and field study done through interviews with related parties.

The research results in a summary, which implies that the government is not in accordance with the income tax laws that require adjustment of PTKP following any changes in the economy and monetary as well as the price fluctuations of basic needs each year. The government obligation to adjust PTKP accordingly has been replaced by Income Tax Section 21 Accounted by Government. The policy is passed only to taxpayer who earns income from work. Thus, the policy has caused injustice in the system of personal income tax. PTKP for taxpayer in the amount of Rp 1.000.000; (one million rupiah) monthly has been in accordance with current KHM. However, additional PTKP for married couple and their burdens is not suitable with

recent situation of economy and monetary as well as price of basic needs. With the existence of policy to adjust PTKP in 2005, Income Tax Section 21 Accounted by Government does not affect the calculation of Income Tax Section 21 for those who owe. So far, PTKP policy has not served justice in tax imposition. Moreover, the policy still needs much attention to be harmonized with the principality of justice.

Preferably, adjustment on PTKP is conducted each year so that PTKP policy is not left behind by any changes in basic needs and economical and monetary growth. Also, in determining PTKP, the government should specify more appropriate amount of PTKP to be in accordance with economy, monetary, and taxpayer KHM. Additional PTKP for married couple and their burdens should be around 50% of PTKP instead of 10%. Furthermore, Income Tax Section 21 Accounted by Government should be abolished to provide rule of law and justice for personal taxpayer. In drafting future PTKP policy, effort should be maximized to reach justice in aspects such as: paying more attention to PTKP for daily and weekly paid workers as well as other irregular workers, giving additional PTKP for the burdens and not only in the beginning of tax year, and lastly to allow additional PTKP for siblings of taxpayer in consideration of certain circumstances.