

## Analisis Elastisitas Penghasilan Kena Pajak: Estimasi dan Implikasinya (Studi Kasus Indonesia) = Analysis of Taxable Income Elasticity: Estimates and Implications (Indonesian Case Study)

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### Abstrak

Penelitian ini bertujuan untuk mengetahui bagaimana respon wajib pajak dalam menghadapi perubahan struktur perpajakan dan tingkat efektivitas dalam pelaksanaannya, terutama bila dikaitkan dengan adanya trade off antara keadilan dan efisiensi dalam pengambilan kebijaksanaan publik. Tingkat efisiensi dalam perpajakan dapat dilihat dari berapa besar deadweight loss (DWL) atau excess burden dari sistem perpajakan. Pada tahun 2006, pemerintah Indonesia melakukan perubahan ketentuan PTKP, dimana perubahan tersebut akan merubah struktur perpajakan. Hal tersebut mendasari penelitian ini yang tujuan utamanya adalah untuk melakukan analisis perilaku wajib pajak dalam merespon perubahan MTR dan ATR. Perilaku respon tersebut diestimasi berdasarkan perubahan PKP yang dilaporkan wajib pajak. Dalam penelitian ini data yang digunakan adalah SPT wajib pajak orang pribadi tahun 2005 dan 2006 dengan 11.728 observasi. Penelitian ini menggunakan metode two stage least square (TSLS) karena adanya permasalahan endogeneity.

Penelitian ini menunjukkan bahwa kedua efek (substitusi dan penghasilan) secara signifikan mempengaruhi penghasilan kena pajak yang dilaporkan wajib pajak. Elastisitas PKP terhadap net-of-marginal tax rate / tax price di Indonesia sebesar 1,5245 menunjukkan bahwa wajib pajak orang pribadi responsif terhadap perubahan struktur perpajakan. Hasil simulasi penerapan flat tax system dengan menerapkan tarif sebesar 28% menunjukkan kenaikan penerimaan PPh orang pribadi yang signifikan. Tetapi simulasi tersebut juga menunjukkan adanya kenaikan deadweight loss dan marginal cost of fund yang signifikan.

.....The purpose of this research is to know how the response of tax payers to face up the change of tax structure and to know the level of the tax system effectivity, especially related to the trade off between equity and efficiency. The efficiency can be measured by concept of deadweight loss or excess burden from the tax system. In 2006, the government was changed the rule of non-taxable income, that also changed the structure of tax system. Those condition were become basic ideas to do this research which the main purpose is to analysis tax payers behavior to response the change of Marginal Tax Rate (MTR) and Average Tax Rate (ATR). The behavior of those responses can be estimated with the change of taxable income which reported by tax payers. In this research, we use the data of Personal Tax Return in 2005 and 2006 with 11.728 observations. This research use Two Stage Least Square (TSLS) method because of the endogeneity problem.

This research show us that two effects both of substitution and income was significantly influenced the taxable income that had been reported by tax payers. The elasticity of taxable income with respect to net-of-marginal tax rate / tax price in Indonesia was 1,5245. It show us that personal tax payer was responsive with the change of tax structure. The result of flat tax system simulation with 28% tax rate show us the increase of personal tax income revenue significantly. But it also show us the increase of deadweight loss and marginal cost of fund for significantly too.