

# Tarif progresif pajak penghasilan orang pribadi dan distribusi pendapatan di Indonesia: dekomposisi faktor komponen susenas 2006 dan 2011 = Progressive personal income taxation and income distribution in Indonesia decomposition by factor components based on susenas 2006 and 2011

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## Abstrak

Pajak di Indonesia merupakan kontributor terbesar total penerimaan pemerintah, sementara pajak penghasilan orang pribadi (PPh OP) hanya berkontribusi sekitar 10% dari total penerimaan pajak nasional. Banyak peneliti yang telah menguji hubungan antara tarif progresif PPh OP dan ketimpangan pendapatan. Penelitian ini menginvestigasi dampak dari tarif progresif PPh OP terhadap distribusi pendapatan di Indonesia menggunakan data mikro Susenas 2006 dan 2011. Dengan dekomposisi data Susenas berdasarkan faktor komponen: pengeluaran konsumsi, pajak penghasilan, dan tabungan, efek dari perubahan komponen tersebut terhadap ketimpangan total pendapatan dapat diketahui.

Penelitian ini menemukan bahwa satu persen kenaikan komponen PPh OP di Indonesia cenderung untuk meningkatkan indeks Gini ketimpangan total pendapatan sebesar 1,4% di 2006 dan 1,8% di 2011. Hasil ini mengindikasikan bahwa struktur PPh OP tahun 2011 sedikit berkontribusi terhadap meningkatnya ketimpangan pendapatan. Dengan kata lain, PPh OP di Indonesia memiliki efek meningkatkan indeks Gini dari ketimpangan total pendapatan. Namun, komponen pengeluaran konsumsi memiliki efek menurunkan indeks Gini sampai dengan 6,4%.

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Tax in Indonesia contributes as the largest share to total government revenue while personal income tax (PIT) only contributes nearly 10 percent to total national tax revenue. Many researchers have tried to examine the correlation between progressive personal income taxation and income inequality. This research investigates the impact of progressive PIT rates on income distribution in Indonesia by using micro data Susenas 2006 and 2011. By decomposing Susenas data by factor components: consumption expenditure, income tax, and savings, the effect of a marginal change on these components on total income inequality are captured.

This study finds that a one percent increase in income tax in Indonesia tends to increase the Gini index of total income inequality 1.4% in 2006 and 1.8% in 2011. This implies that the income tax structure in 2011 slightly increases its contribution to the income inequality. In other words, income tax in Indonesia has unequalizing effect to the Gini index of total income inequality. However, consumption expenditure has the equalizing effect to the Gini index up to 6.4%.