

Analisis Dampak Reformasi Pajak Penghasilan Badan Dan Pajak Pertambahan Nilai Terhadap Perekonomian Indonesia = Impact Analysis of Corporate Income Tax and Value Added Tax Reform on the Indonesian Economy

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Abstrak

Studi ini menganalisis dampak reformasi Pajak Penghasilan badan (PPh badan) dan Pajak Pertambahan Nilai (PPN) terhadap perekonomian Indonesia dengan menggunakan model Computable General Equilibrium (CGE). Hasil simulasi menunjukkan bahwa penurunan tarif PPh badan dan kenaikan tarif PPN secara bersamaan meningkatkan konsumsi pemerintah dan investasi tetapi menurunkan konsumsi swasta, PDB, dan pendapatan di semua kelompok rumah tangga dengan penurunan terbesar di kelompok rumah tangga perdesaan. Sektor yang mengalami peningkatan output terbesar antara lain sektor administrasi pemerintahan, pertahanan, dan jaminan sosial wajib, sektor jasa pendidikan, dan sektor jasa kesehatan dan kegiatan sosial

.....This study analyzes the impact of Corporate Income Tax and VAT reforms on the Indonesian economy using the Computable General Equilibrium (CGE) model. The simulation results showed that a decrease in the Corporate Income Tax rate and an increase in the VAT rate simultaneously increased government consumption and investment but decreased private consumption, GDP, and incomes in all household groups with the largest decline in the rural household group. The sectors that experienced the greatest increase in output included the government administration, defense, and compulsory social security sectors, the education service sector, and the health services and social activities sector.