

Evaluasi Aspek Perpajakan Wanita Kawin: Studi Kasus Status Pisah Harta (PH) dan/atau Menghendaki Kewajiban Perpajakan Tersendiri (MT) = Evaluation of Taxation Aspects of Married Women: Case Study of Separation of Assets (PH) Status and/or Inquiring of Separate Tax Obligations (MT)

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Abstrak

Sistem perpajakan di Indonesia menganut prinsip keluarga sebagai satuan unit pajak terkecil dimana kepala keluarga yang memiliki tanggung jawab untuk menjalankan hak dan kewajiban perpajakannya kecuali terdapat perjanjian pra kawin yaitu perjanjian pisah harta (PH) yang artinya suami dan isteri wajib menjalankan hak dan kewajiban perpajakan masing-masing. Wanita kawin tanpa perjanjian pisah harta diberi kebebasan untuk memilih apakah ingin menjalankan hak dan kewajiban perpajakannya terpisah dari suami (MT) atau bergabung dengan suami. Atas pilihan tersebut terdapat perbedaan perlakuan perpajakan sebagai konsekuensinya. Selain itu, sistem perpajakan memegang peranan penting untuk mewujudkan salah satu tujuan Sustainable Development Goals (SDG) yaitu gender equality. Penelitian ini bertujuan untuk mengevaluasi aspek perpajakan wanita kawin dengan melakukan analisis yang mencakup analisis persepsi berdasarkan Four Maxims atas aturan mengenai wanita kawin yang ada pada pasal 8 UU PPh No 36 tahun 2008, analisis kepatuhan terhadap pengisian status perkawinan pada SPT Tahunan PPh WPOP berdasarkan kerangka OECD dan evaluasi efektivitas terhadap lampiran perhitungan PH MT dilakukan dengan pendekatan diagnosis terhadap permasalahan. Metode triangulasi dengan pengumpulan data dari eriset, survei dan wawancara yang dilakukan kepada WPOP, konsultan pajak dan fiskus dilakukan untuk meningkatkan realibilitas dan validitas penelitian. Dari data eriset menunjukkan WPOP masih tidak patuh dalam mengisi status perkawinan. Hasil penelitian menunjukkan asas kepastian, keadilan, kemudahan dan ekonomi terhadap aturan terkait aspek perpajakan wanita kawin belum sepenuhnya terpenuhi. Evaluasi atas lampiran perhitungan PH MT juga menunjukkan bahwa metode proporsional yang ada saat ini masih belum efektif. Struktur pasal 8 memang perlu dilakukan pengkajian yang lebih mendalam lagi seiring dengan pemberlakuan NIK sebagai pengganti NPWP sehingga implikasi praktis dari penelitian ini dapat memberikan masukan kepada DJP supaya aturan mengenai aspek perpajakan wanita kawin dapat memenuhi asas *Four Maxims* dan mendukung tercapainya *gender equality*.

.....The taxation system in Indonesia adheres to the principle of the family as the smallest tax unit where the head of the family has the responsibility to carry out this family's tax rights and obligations unless there is a pre-marital agreement, which is a separate property agreement (PH). In this condition, the husband and wife are obliged to carry out their respective tax rights and obligations. Married women without a separation agreement are given the freedom to choose whether they want to carry out their tax rights and obligations separately from their husbands (MT) or to join their husbands. For this choice, there are differences in tax treatment as a consequence. This study aims to evaluate aspects of the taxation of married women by conducting an analysis that includes a perception analysis based on Four Maxims on the rules regarding married women in Article 8 of the Income Tax Law No. 36 of 2008, an analysis of compliance with filling out marital status in the annual income tax return based on the OECD framework and evaluating the

effectiveness of the attachment to the calculation of PH MT is carried out using a problem diagnosis approach. The triangulation method was used to increase the research's reliability and validity by collecting data from eriset, surveys, and interviews conducted with individual taxpayers (WPOP), tax consultants, and tax authorities. The research data shows that WPOP is still disobedient in filling out marital status. The results of the study show that the principles of certainty, equity, convenience, and economy related to the regulation of taxation aspects of married women have not been fully fulfilled. Evaluation of the attached PH MT calculation also shows that the current proportional method is still not effective. The structure of article 8 really needs to be studied in a more in-depth manner along with the implementation of the National Identity Number (NIK) as a substitute for Tax Identification Number (TIN) so that the practical implications of this research can provide input to the DGT so that the rules regarding taxation aspects of married women can fulfill the Four Maxims principle and support the achievement of gender equality.