

Pengaruh Kenaikan Penghasilan Tidak Kena Pajak (PTKP) untuk Wajib Pajak (WP) Kawin dalam Reformasi Pajak 2000 terhadap Penawaran Tenaga Kerja Wanita Menikah di Indonesia = The Impact of Expansion of Spouse Deduction in Tax Reform 2000 on Labor Supply of Married Women in Indonesia

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Abstrak

Pada tahun 2000, pemerintah Indonesia mereformasi Undang-Undang Pajak Penghasilan yang berlaku mulai 2001. Tesis ini membahas dampak reformasi pajak tersebut terhadap penawaran tenaga kerja wanita. Tidak banyak penelitian terdahulu tentang pengaruh reformasi pajak terhadap penawaran tenaga kerja wanita Indonesia khususnya dalam hal PTKP WP Kawin. Beberapa penelitian sebelumnya di negara maju menunjukkan bahwa wanita menikah cenderung menyesuaikan penawaran tenaga kerja mereka disebabkan perubahan PTKP tersebut. Dengan menggunakan dua gelombang terakhir data IFLS yaitu IFLS 2000 dan 2007, penelitian ini menggunakan metode difference-in-differences (D-I-D) untuk meneliti apakah ada perubahan perilaku tenaga kerja wanita di Indonesia disebabkan perubahan PTKP Kawin. Hasil penghitungan D-I-D menunjukkan bahwa wanita menikah menurunkan partisipasi di pasar kerja dengan mengurangi tingkat partisipasi mereka. Sebaliknya, jam kerja meningkat walaupun peningkatannya relatif kecil.

.....In 2000, Indonesian government undertook reform of income tax law which comes into effect in 2001. This paper examines the impact of this tax reform on female labor supply in Indonesia. There are limited studies on the impact of tax reform on female labor supply Indonesia especially in terms of spouse deduction. A number of previous studies in developed countries show that married women are likely to adjust their labor supply due to tax reform on spouse deduction. By using the last two waves of the Indonesian Family Life Survey (IFLS) collected in 2000 and 2007, this study use difference-in-differences approach to examine whether there has been any change in the behavior of female labor supply due to the change in spouse deduction in this tax reform. The result of difference-in-differences approach suggests that married women decreased their share in labor market by reducing their participation rate. Conversely, the hours of work increase even though relatively small.