

INTISARI

PROBLEMATIKA KEBIJAKAN PAJAK PENGHASILAN DI INDONESIA BAGI WAJIB PAJAK PENYANDANG DISABILITAS DAN KELUARGANYA DITINJAU DARI PRINSIP EKUITAS VERTIKAL

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Salah satu prinsip dalam pajak penghasilan adalah prinsip ekuitas vertikal, yaitu prinsip yang menyatakan bahwa wajib pajak dengan kondisi yang berbeda harus dikenai beban pajak yang berbeda pula. Prinsip ini seharusnya juga berlaku bagi wajib pajak penyandang disabilitas dan wajib pajak yang memiliki tanggungan anggota keluarga penyandang disabilitas dikarenakan adanya biaya tambahan yang harus dikeluarkan penyandang disabilitas untuk memenuhi kebutuhan dasarnya. Namun, hal tersebut belum menjadi pertimbangan dalam pembentukan kebijakan pajak penghasilan di Indonesia. Oleh karena itu, penelitian ini dilakukan dengan tujuan untuk mengkaji kebijakan pajak penghasilan di Indonesia terhadap prinsip ekuitas vertikal bagi wajib pajak penyandang disabilitas dan keluarga penyandang disabilitas, serta untuk mengetahui bagaimana bentuk skema pajak penghasilan bagi wajib pajak penyandang disabilitas dan keluarga penyandang disabilitas yang dapat diterapkan di Indonesia guna mewujudkan prinsip ekuitas vertikal.

Penelitian ini merupakan jenis penelitian deskriptif dengan pendekatan empiris-normatif dan menggunakan metode kualitatif. Pengambilan data dilakukan melalui wawancara dengan beberapa responden dan narasumber, serta melalui studi pustaka mengenai pajak penghasilan dan penyandang disabilitas.

Berdasarkan penelitian yang dilakukan, diketahui bahwa problematika utama dalam kebijakan PPh di Indonesia bagi wajib pajak penyandang disabilitas dan wajib pajak yang memiliki tanggungan anggota keluarga penyandang disabilitas adalah masih belum diperhatikannya kondisi ekonomi penyandang disabilitas sebagaimana di atas dalam pembentukan kebijakan PPh. Selain itu, isu seputar akses informasi dan pendataan penyandang disabilitas juga menjadi masalah dalam pembentukan kebijakan PPh bagi penyandang disabilitas. Untuk mengatasi hal tersebut, maka skema kebijakan PPh berupa *refundable tax credit* dapat menjadi pertimbangan untuk diberlakukan di Indonesia guna mewujudkan prinsip ekuitas vertikal bagi penyandang disabilitas.

Kata kunci: Pajak Penghasilan, Penyandang Disabilitas, Prinsip Ekuitas Vertikal,

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ABSTRACT

PROBLEMS OF INCOME TAX POLICY IN INDONESIA FOR TAXPAYERS WITH DISABILITIES AND THEIR FAMILIES BASED ON THE VERTICAL EQUITY PRINCIPLE

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One of the principles in income tax is the vertical equity principle, namely the principle which states that taxpayers with different conditions must be subject to different tax burdens. This principle should also apply to taxpayers with disabilities and taxpayers who have dependent family members with disabilities due to the extra costs that must be incurred by persons with disabilities to fulfill their basic needs. However, this has not been taken into consideration in the formulation of income tax policies in Indonesia. Therefore, this research was conducted with the aim of reviewing policies regarding income tax in Indonesia against the principle of vertical equity for taxpayers with disabilities and taxpayers who have dependent family members with disabilities, as well as to find out the best income tax scheme for taxpayers with disabilities and taxpayers who have dependent family members with disabilities that could be implemented in Indonesia to embody the vertical equity principle.

This research is a descriptive research with an empirical-normative approach and uses qualitative methods. Data collection was carried out through interviews with several respondents and interviewees, as well as through literature studies on income tax and persons with disabilities.

Based on the research that has been conducted, it is known that the main problem in the income tax policy in Indonesia for taxpayers with disabilities and taxpayers who have dependent family members with disabilities is that the economic conditions of persons with disabilities as above have not been taken into consideration in the formulation of income tax policies. Apart from that, issues around access to information and data collection on persons with disabilities have also become a problem in the formulation of income tax policies for persons with disabilities. To overcome this, the income tax policy scheme in the form of a refundable tax credit can be considered for implementation in Indonesia in order to realize the principle of vertical equity for persons with disabilities.

Keywords: Income Tax, People with Disabilities, Vertical Equity Principle,

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