

## THE ROLE OF TAX LAW AS A SOURCE OF STATE FINANCE IN NATIONAL DEVELOPMENT IN AN EFFORT TO CREATE PEOPLE'S WELFARE

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### ABSTRACT

*The purpose of this paper is to determine the condition of the problems of public welfare in Indonesia and to determine the role of tax law as an effort to improve the welfare of the Indonesian people as a cost for national development. This paper uses a descriptive normative legal research method. The technique of tracing legal materials uses document study techniques, and analysis of studies using qualitative analysis. The result of this research is that improving people's welfare is the essence of national development. However, due to the COVID-19 pandemic in the last two years, the level of public welfare has decreased. Seeing the condition of the community's welfare level during the pandemic, it is necessary to have an instrument to improve and restore the Indonesian economy for development and public welfare. Taxes are an instrument of the Indonesian economy and are the main contribution of government revenues used for national development and state spending. Tax receipts in a pandemic situation have a role for economic recovery. From this condition, tax instruments can be prioritized for financing state spending, so that the state can overcome the problem of budget deficits, increase state spending, national development, and efforts to improve the welfare of the people so that people can feel the benefits of tax revenues for the construction of public service facilities and infrastructure, education, affordable, affordable health, defense and security, fuel subsidies, energy, and food orderly and smoothly.*

**Keywords:** Tax Law, National Development, People's Welfare

### ABSTRAK

Tujuan dari penulisan ini adalah untuk mengetahui kondisi permasalahan kesejahteraan masyarakat di Indonesia dan untuk mengetahui peranan hukum perpajakan sebagai upaya untuk meningkatkan kesejahteraan rakyat Indonesia sebagai biaya pembangunan nasional. Tulisan ini menggunakan metode penelitian hukum normatif deskriptif. Teknik penelusuran bahan hukum menggunakan teknik studi dokumen, dan analisis kajian menggunakan analisis kualitatif. Hasil dari penelitian ini adalah bahwa peningkatan kesejahteraan rakyat merupakan inti dari pembangunan nasional. Namun akibat pandemi COVID-19 dalam dua tahun terakhir, tingkat kesejahteraan masyarakat mengalami penurunan. Melihat kondisi tingkat kesejahteraan masyarakat di masa pandemi, maka diperlukan instrumen untuk memperbaiki dan memulihkan perekonomian Indonesia untuk pembangunan dan kesejahteraan masyarakat. Pajak merupakan salah satu instrumen perekonomian Indonesia dan merupakan penyumbang utama penerimaan negara yang digunakan untuk pembangunan nasional dan belanja negara. Penerimaan pajak dalam situasi pandemi memiliki peran untuk pemulihan ekonomi. Dari kondisi tersebut instrumen perpajakan dapat diprioritaskan untuk pembiayaan belanja negara, sehingga negara dapat mengatasi masalah defisit anggaran, peningkatan belanja negara, pembangunan nasional, dan upaya peningkatan kesejahteraan rakyat sehingga rakyat dapat merasakan manfaat dari penerimaan pajak untuk pembangunan sarana dan prasarana pelayanan umum, pendidikan, terjangkau, terjangkau kesehatan, pertahanan dan keamanan, subsidi BBM, energi, dan pangan tertib dan lancar.

**Kata Kunci:** Hukum Perpajakan, Pembangunan Nasional, Kesejahteraan Rakyat

## A. INTRODUCTION

As we know, in Article 1 paragraph of the 1945 Constitution of the Republic of Indonesia it is stated that Indonesia is a legal state based on Pancasila and the 1945 Constitution of the Republic of Indonesia. Like other countries, Indonesia certainly has goals or aspirations for the state. The realization of social welfare for Indonesian people is national development. In carrying out national development, the government must realize the common interests of all Indonesian people.

In Indonesia, development is essentially a process for the welfare of society or in terms it is facing several kinds of challenges to humanize humans. Taxes are used for state financial resources that are vital for the running of the country. Therefore, the state makes tax collection a public obligation. Apart from that, it is also one of the manifestations of state financing facilities in realizing the implementation of national development.

In the State Budget or (APBN) we can see the strategic and important role of taxes in administering government as well as the Draft APBN from year to year there is an increase in the percentage of tax contributions.<sup>1</sup>

Regarding the term tax, several figures put forward a definition of tax, including the definition from Nj. Peldman, other figures such as S. I. Djajadiningrat also provided a definition of tax, namely that tax is an obligation to return a portion of wealth to the state as a result of certain conditions, events, but not a sanction, according to regulations set by the government and apply and are coercive, but there is no contradiction for welfare services.

In the law that regulates taxation, namely Law no. 28 of 2007 concerning General Provisions and Procedures for Taxation defines Taxes, namely mandatory contributions to the state owed by individuals or entities that are coercive based on the law, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people.<sup>2</sup>

Tax itself is very closely related to the rules that govern it, namely the Tax Law. Tax law, also known as fiscal law, is a comprehensive regulation, including the government's

<sup>1</sup> Enny Agustina, 2019. 'The Implementation of Law Number 6 Year 2014 on Village Government', *International Journal of Innovation, Creativity, and Change*, 9.11. 104–14

<sup>2</sup> Undang-Undang RI, *Undang-Undang No 28 Tahun 2007 Tentang Ketentuan Umum Dan Tata Cara Perpajakan (KUP)*.

authority to return one's wealth to society through the state treasury. The purpose of the tax law itself is to examine the conditions in society related to tax collection, examine it in legal regulations and translate it into tax law rules. What's interesting about the tax law is that the regulations often change because they adjust to changes in the economic life of the community where these changes are necessary for changes in the tax regulations .<sup>3</sup>

Based on this, it can be seen that taxes are one of the main sectors of state treasury revenue, so taxes and tax law are very important for the sustainability of national development as an effort to realize people's welfare, so the authors are interested in identifying this by putting it into a scientific article entitled "The Role of Tax Law in National Development as an Effort for People's Welfare".

## **B. FORMULATION OF THE PROBLEM**

1. How is the condition of social welfare problems in Indonesia and what is the role of tax law in national development for people's welfare.
2. How are the conditions of social welfare problems in Indonesia, and to find out the role of tax law as an effort to improve the welfare of the Indonesian people as a cost for national development.?

## **C. RESEARCH METHOD**

This paper uses normative law as a descriptive research method. The focused analysis from a legal perspective is normative in nature, meaning that research is only based on theoretical aspects by analyzing various aspects related to the subject matter. This writing uses a document study technique and analysis of the study used for the legal materials tracing technique.

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<sup>3</sup> R. Santosa Brotodiharjo, 2020. *Pengantar Ilmu Hukum Pajak*, ed. PT Refika Aditama, Bandung. hlm. 1-2

## D. RESEARCH RESULTS AND DISCUSSION

### 1. The Conditions of Public Welfare in Indonesia

National development is a series of sustainable development that covers the entire life of society, nation and state. To carry out the task of realizing the goals set out in the preamble of the 1945 Constitution, namely protecting the entire nation and all of Indonesia's bloodshed, promoting public welfare, educating the nation's life, and participating in carrying out world order based on freedom, eternal peace and social justice. Indonesia as a developing country requires the contribution of the Indonesian people in moving the wheels of government in order to achieve good work productivity.

For this reason, it is necessary to increase professionalism in processing funds in the field of taxation. Obligations as state obligations essentially place taxpayers prioritizing their obligations rather than demanding their rights, even if it is related to the practice of Pancasila, then a citizen must place the interests of the state and nation above personal or group interests and be willing to sacrifice for the interests of the nation.

Community Welfare is a complex thing that must be realized because it is one of the objectives of the establishment of the State of Indonesia. Improving people's welfare is the essence of national development. The quality of the successful development of a country by empowering its people is a reflection of the level or measure of people's welfare. Welfare can be measured through public health, economic situation, happiness and quality of life.<sup>4</sup>

Law No. 11 of 2009 which regulates community welfare defines, community welfare is a condition of fulfilling the material, spiritual and social needs of citizens so that they can live properly and be able to develop themselves, so that they can carry out their social functions.<sup>5</sup> Prosperity and welfare of the community certainly cannot be separated from the role of the community or the residents themselves, because of course the community is the main point in community welfare. In an effort to realize national development it is

<sup>4</sup> Rizki Afri Mulia And Nika Saputra, 2020. 'Analisis Faktor-Faktor Yang Mempengaruhi Kesejahteraan Masyarakat Kota Padang', *Jurnal El-Riyasah*, 11.1 68 <[Http://Ejournal.Uin-Suska.Ac.Id/Index.Php/Elriyasah/Article](http://Ejournal.Uin-Suska.Ac.Id/Index.Php/Elriyasah/Article)

<sup>5</sup> Undang-Undang RI, *Undang-Undang No 11 Tahun 2009 Tentang Kesejahteraan Sosial*, 2009

not only intended as an activity that focuses on aspects of its facilities. However, national development in a country must also prioritize the benefits for the people in it, and national development can realize people's welfare..

Awareness of paying taxes is very dependent for the sake of legal awareness of each taxpayer. In addition, taxpayers have also been entrusted with calculating, calculating, and reporting their own tax obligations in accordance with the principle of a self-assessment system adopted in the tax regulations in force in Indonesia..

Crime in the economic field is currently a concern of the world in general and in particular for the Indonesian state. Crime in the economic field is a crime that is difficult to uncover because on the one hand the perpetrators are quite professional and the process of the crime takes quite a long time, on the other hand it is caused because it is very broadly related to other sectors. These sectors include; government sector, private institutions and society at large.

All sectors related to the above must take preventive steps, the government must be able to increase the morale and ability of the apparatus to avoid things that can endanger the country's economy and undermine the authority of the government. One form of crime in the economic field that is difficult to reach by law (offences beyond the reach of the law) is a crime in the field of taxation. Lately crimes in the field of taxation have become increasingly apparent and are often committed by taxpayers, and can even be carried out by the tax authorities themselves by cooperating with taxpayers, this kind of thing can disrupt development because state revenues from the tax sector should that can be used for development is lost.

To find out the success of realizing community welfare and development in a country, an indicator has been launched by UNDP, namely the Human Development Index (IPM) which can be used as a measuring tool for the level of success of a country's development and the welfare of a country's people. The purpose of the Human Development Index (IPM) is to serve as a measure of success in efforts to build community welfare which can provide information explaining how people can access the results of development in order to receive income, education and health. UNDP published the concept of the Human Development Index for the first time in 1996 by the Human

Development Report, then it continues annually.

The Human Development Index from 1990 to 1995 in Indonesia found an increase in general. In 1996-1998, the Human Development Index decreased. Then it increased again starting in 2006 there was an increase again, then decreased again in 2006. In 2007 Indonesia's HDI increased again. In 2008 there was a decrease again, then there was a slight increase in 2009, then in 2010 there was a decrease again.<sup>6</sup>

Based on BPS data, the average HDI growth for 2010-2021 will be 0.76% per year. The increase in HDI occurred in the education sector, decent standard of living, and health or the field of longevity and healthy living. This is a difference with the increase in the 2020 HDI which only increased in the health sector or healthy living and longevity, and in the education sector, while the eligibility criteria field has decreased. In 2021, based on the average real per capita expenditure, the standard of living eligibility will increase by 1.30%. In the field of education, people who are seven years old have an expectation of 13.08 years of schooling, or nearly the same as the length of time for education up to Diploma I level. up to 71.57 years, 0,10 year compared to the previous year. <sup>7</sup> Besides HDI there are many indicators that can be used as a place of information on the level of people's welfare in a country 0.10 years compared to the previous year. <sup>7</sup> Apart from the HDI there are many other indicators that can be used as a place of information on the level of people's welfare in a country. Welfare is meant as the ability of a family to fulfill its needs so that it can improve its quality of life, health and productivity. The existence of the Covid-19 pandemic has also affected the level of welfare of the Indonesian people. As we know, in the last two years, Indonesia and even the whole world have been experiencing the Covid-19 pandemic. Apart from having an impact on the national economy, this virus has also affected the level of social welfare in Indonesia. This pandemic has increased the level of poverty in society. As we know that poverty is one of the indicators that makes the level of people's welfare decrease.

Based on BPS data, the reduction in the poverty rate in Indonesia occurred in

<sup>6</sup> Mohammad Bhakti Setiawan and Abdul Hakim, 2013. 'Indeks Pembangunan Manusia Indonesia', *Jurnal Economia*, 9.1. 19–20 <<https://journal.uny.ac.id/index.php/economia/article/view/1373/1178>>.

<sup>7</sup> Badan Pusat Statistik, 2021. 'Indeks Pembangunan Manusia (IPM) Indonesia Tahun 2021 Mencapai 72,29, Meningkatkan 0,35 Poin (0,49 Persen) Dibandingkan Capaian Tahun Sebelumnya (71,94)', Badan Pusat Statistik.

September 2020 from the initial 10.19% to 10.14% in March, which means that there are 27.54 million people who have poor status. However, this number is still higher than before the pandemic, which was around 9.22% in September 2019.

One of the causes of the decline in the level of community welfare is the decline in people's income. A decrease in opinion was felt by 75% during the pandemic. Small businesses owned by the community experienced a decrease in the number of buyers. Approximately 66% of the community is impacted by this decline. This also resulted in an increase in the unemployment rate, amounting to 2.7 million people, an increase in unemployment in August 2020. In addition, workers or laborers were also affected, their income decreased by -5.2% from pre-pandemic wages.<sup>8</sup> Seeing that the condition of the level of people's welfare during the pandemic has decreased, it is necessary to have instruments to improve and restore the Indonesian economy for the development and welfare of the community. The instrument that contributes the most to the economy is taxes.

## **2. The Role of Tax Law for National Development and People's Welfare**

### **a. Tax as an Instrument of the Indonesian Economy**

Law No. 28 of 2007 concerning Principles of Taxation, the definition of tax is a mandatory contribution to the state owed by individuals or entities that are coercive based on the law, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people.

According to Adriani, taxes are contributions to the state (could be forced) owed by those who are obliged to pay them according to regulations with no return of performance which can be shown immediately and whose use is to finance expenses, (H. Bohari, 2002:23). According to Rachmat Sumitro, taxes are people's contributions to the state treasury (transfer of wealth from the private sector to the government sector) based on laws that can be directly appointed and used to finance public expenditures, and which are used as deterrents or incentives to achieve goals that are in outside of finance.

According to Soeparman Soemohamidjaja, taxes are mandatory contributions in the

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<sup>8</sup> Ridho Al Izzati, 'Situasi Kemiskinan Selama Pandemi', *Smeru Research Institute* (Jakarta, 2021)

<<https://smeru.or.id/id/content/situasi-kemiskinan-selama-pandemi>>

form of money and goods collected by the authorities based on legal norms to cover the costs of producing collective goods and services in achieving general welfare. Based on the definition of tax put forward by the experts above, it can be seen that a tax is a contribution that must be paid to the state, in which the payment does not have direct reciprocity, but is used for development (public welfare). In addition, the focus of tax is not only set on the budgetary function (development), but also has a regulatory function which is implied in the function of tax laws and regulations, also the word "could be enforced" indicates the function of tax law.

Thus, it can be seen that the tax elements consist of:

- 1) Dues to the state.
- 2) Taxation can be imposed on taxpayers.
- 3) The method of payment is based on the applicable laws and regulations.
- 4) For the payment earlier, you will not get the achievements that are enjoyed directly.
- 5) Its use is to finance the public interest, as a result of the state's duty to administer government.

As we know that tax is a state economic instrument which is the main source of a country's income. Taxes are the main contribution to government financial revenues and can be used as a source of state expenditure. Taxes have functions including:

First, the Budget Function or commonly referred to as budgetair, the public sector is the existence of this function, namely tax money is collected as much as possible, in accordance with the rules that apply as state spending expenses in carrying out the country's daily tasks, such as state spending, personnel spending, maintenance, and etc. In addition, it is also a budget for carrying out national development.<sup>9</sup>

Second, the Regulatory Function or commonly referred to as the regularend, is a tax function as a government tool to regulate society in realizing certain goals. The regularend function is intended to encourage and control community activities

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<sup>9</sup> N e n e n g Hartati, 2015. *Pengantar Perpajakan*. Pustaka Setia. Bandung. hlm 35-37



so that they run according to the plans set by the government, even though the reception of the budget function is often unprofitable.

Third, Stability Function, with tax revenue, the government has the necessary budget to implement strategies or programs related to price stability in order to control the inflation rate. This can be done by regulating the flow of money circulating in society, by collecting taxes, by using efficient and effective taxes.<sup>10</sup>

Fourth, the Revenue Redistribution Function, namely the use of taxes that have been collected by the state to function as a financing budget for public interests, in which it can also be used to finance development so that it can open jobs with the aim of increasing people's income.

Fifth, the Function of Democracy, namely tax collection, is intended as an effort to realize the mutual cooperation attitude of the Indonesian people. The level of government services can be associated with this function. Taxation to Support Economic Recovery and Transformation Related to national development in the 2021 RKP, namely "Accelerating Economic Recovery and Social Reform", the national budget allocation policy contained in the 2021 APBN which leads to the following efforts,

- a) Strengthening the health sector
- b) Reform of the social protection system
- c) Development of infrastructure arrangements
- d) Improving Human Resource Development
- e) Investment acceleration
- f) Trade and Industry Recovery
- g) Increasing tourism development
- h) Deepening of the financial sector

Based on the strategy and direction of fiscal policy that has been explained, therefore, the main posture of the 2021 State Budget will include the following<sup>11</sup>

- a) Planning for obtaining revenue or state income and receiving grants

<sup>10</sup> *N e n e n g Hartati, 2015. Pengantar Perpajakan. Pustaka Setia. Bandung. hlm 35-37*

<sup>11</sup> *Tim Kementerian Keuangan, Informasi Apbn 2021 Percepatan Pemulihan Ekonomi Dan Penguatan Reformasi*

reaches Rp. 1,743.6 trillion rupiah, which means an increase of Rp. 43.7 trillion rupiah or (2.6%) from the 2020 Revised State Budget target. To accelerate recovery the government's economy makes state revenue policies by providing incentives that are in line with reforms in taxation and PNBP. In 2021, tax revenues will grow up to 2.9% which focuses on optimizing policies that are intended as a form of support so that the Indonesian economy recovers quickly and reforms are continued.

- b) Planning for state spending up to 2750.0 trillion rupiah. Which can be interpreted, we can see that this number has increased by 10.8 trillion or 0.4%, an increase compared to total state expenditure for spending in 2020, which is IDR 2,739.2%. In 2021, the central government will receive a budget for planned expenditures amounting to Rp. 1,954.5 trillion, which can be interpreted as a decrease of Rp. 20.7 trillion or 1.1% of the ceiling in the 2020 Revised State Budget. On the other hand, in the 2021 State Budget, the transfer budget to the regions reached IDR 795.5 trillion, which means an increase of IDR 31.6 trillion or 4.1% from the ceiling in the 2020 Revised State Budget of IDR 763.9 trillion. State spending aimed at restoring the economy and national development priorities which certainly have a large influence on people's welfare, including in the fields of health, education, development of communication and information technology, infrastructure development, social protection, food security budget, and tourism development.<sup>12</sup>
- c) The budget has an estimated deficit of IDR 1,006.4 trillion or around (5.70%) of GDP. There is a target for tax revenue in 2021 which is planned to increase by 2.9% in line with improving the quality of human resources, increasing economic activity, including by providing

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<sup>12</sup> Kementerian Keuangan RI, 'APBN 2021: Percepatan Pemulihan Ekonomi Dan Penguatan Reformasi', *Biro Komunikasi Dan Layanan Informasi*, 2020 <<https://www.kemenkeu.go.id/publikasi/siaran-pers/siaran-pers-apbn-2021-percepatan-pemulihan-ekonomi-dan-penguatan-reformasi/>>.

incentives for R&D and vocational activities aimed at improving the quality of human resources. In the context of economic transformation, strategies are implemented by strengthening strategic sectors, including by providing support for taxation and service business processes and strengthening the development of customs and excise services based on digital technology.

a. Optimization and Tax Reform

Tax reform is carried out by the government by way of optimization fair supervision, as well as optimizing tax reform.

First, optimizing revenue through expanding the tax base, tax incentives as a fiscal instrument for the national economy and strengthening economic transformation, including the following:

- 1) Speeding up the preliminary return of VAT to serve as a support company cash flow to be able to do business again.
- 2) Fulfillment of imports for the production of main materials in fields or sectors that are still affected by the Covid-19 pandemic by increasing Intensive PPh 22 imports.
- 3) Supporting the competitiveness and economy of certain sectors by means of taxes borne by the government or DTP.
- 4) Implement the Tax Allowance & Tax Holiday program as an effort to increase investment from domestic investment which aims to create jobs, encourage economic diversification, and to accelerate regional growth.

Second, strengthening tax law enforcement and fair supervision, tax officials who abuse their authority are thoroughly followed up. Such as giving sanctions in the form of reprimands, so that Ministry employees, especially the Directorate General of Taxes, are dismissed.

Third, continuing reforms, tax revenues in 2021 will continue to support more optimal economic recovery and continue tax administration reforms. In administrative matters, tax simplification can be carried out, such as speeding up the refund process,

shortening document storage time, payment methods, payment times, and so on.<sup>13</sup>

From this condition and situation tax instruments can be prioritized for the state budget, so that the problem of the state budget deficit can be overcome, state spending can be increased, national development, as well as strategies and efforts for people's welfare, so that the benefits of tax revenues can be felt by the community for the development of infrastructure, facilities public services, affordable health facilities, affordability of education, optimization of security and defense, fast distribution of fuel assistance, as well as smooth and orderly for food and energy. Another thing, taxes also play a role as a levy for people who are able to earn or are rich, so that people with low or poor economies will be assisted from these tax revenue funds, thereby reducing economic inequality in society. If awareness of paying taxes is synergized, this can be done to improve people's welfare.

## **E. CONCLUSION**

Based on the results of the discussion that has been described, the author's conclusion is that social welfare is a complex thing that must be realized because it is the ideal of the founding of the State of Indonesia. Seeing that the condition of the level of people's welfare during the pandemic has decreased, it is necessary to have instruments to improve and restore the Indonesian economy for the development and welfare of the community. Tax revenue in a pandemic situation has a role for economic recovery. From this condition and situation tax instruments can be prioritized for the state budget, so that the problem of the state budget deficit can be solved overcome, state spending can be increased, national development, as well as strategies and efforts for people's welfare, so that the benefits of tax revenue can be felt by the community for infrastructure development, public service facilities, affordable health facilities, affordability of education, optimizing security and defense, distribution of fast fuel assistance, as well as smoothness and order for food and energy.

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<sup>13</sup> Enny Agustina, 2020 'Hukum Pajak Dan Penerapannya Untuk Kesejahteraan Sosial', *Salam, Jurnal Filsafat Dan Budaya Hukum*, 18.3. hlm 416

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