



# Lecture #9

## Revenue Sources in Indonesian Budget

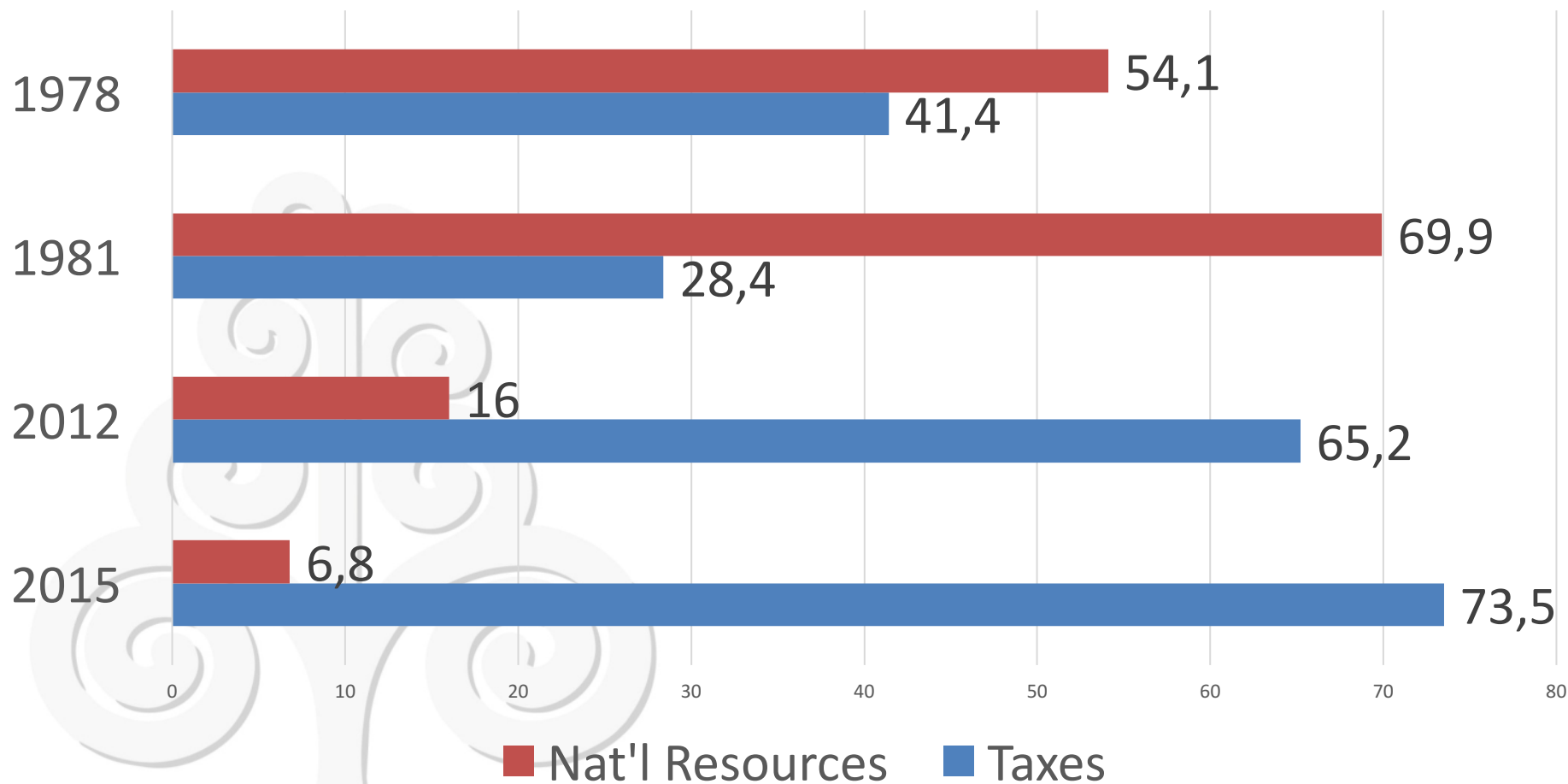
**TABEL 3**  
**PENDAPATAN NEGARA, 2013 – 2018**  
(miliar rupiah)



Uraian	2013	2014	2015	2016	2017	2018
	LKPP	LKPP	LKPP	LKPP	APBNP	APBN
<b>I. Pendapatan Dalam Negeri</b>	<b>1.432.058,6</b>	<b>1.545.456,3</b>	<b>1.496.047,3</b>	<b>1.546.946,6</b>	<b>1.732.952,0</b>	<b>1.893.523,5</b>
<b>1. Penerimaan Perpajakan</b>	<b>1.077.306,7</b>	<b>1.146.865,8</b>	<b>1.240.418,9</b>	<b>1.284.970,1</b>	<b>1.472.709,9</b>	<b>1.618.095,5</b>
<b>a. Pendapatan Pajak dalam Negeri</b>	<b>1.029.850,1</b>	<b>1.103.217,6</b>	<b>1.205.478,9</b>	<b>1.249.499,5</b>	<b>1.436.730,9</b>	<b>1.579.395,5</b>
1) Pendapatan Pajak Penghasilan	506.442,8	546.180,9	602.308,1	657.162,7	783.970,3	855.133,5
a) Pendapatan PPh Migas	88.747,5	87.445,7	49.671,6	36.098,6	41.770,3	38.134,1
b) Pendapatan PPh Nonmigas	417.695,3	458.735,2	552.636,6	621.064,2	742.200,0	816.999,4
2) Pendapatan Pajak Pertambahan Nilai	384.713,5	409.181,6	423.710,8	412.213,5	475.483,5	541.801,1
3) Pendapatan Pajak Bumi dan Bangunan	25.304,6	23.476,2	29.250,0	19.443,2	15.412,1	17.369,1
4) Pendapatan Cukai	108.452,1	118.085,5	144.641,3	143.525,0	153.165,0	155.400,0
5) Pendapatan Pajak Lainnya	4.937,1	6.293,4	5.568,3	17.154,5	8.700,0	9.691,8
<b>b. Pendapatan Pajak Perdagangan Internasional</b>	<b>47.456,6</b>	<b>43.648,1</b>	<b>34.940,0</b>	<b>35.470,7</b>	<b>35.979,0</b>	<b>38.700,0</b>
1) Pendapatan Bea Masuk	31.621,3	32.319,1	31.212,8	32.472,1	33.279,0	35.700,0
2) Pendapatan Bea Keluar	15.835,4	11.329,0	3.727,1	2.998,6	2.700,0	3.000,0
<b>2. Penerimaan Negara Bukan Pajak</b>	<b>354.751,9</b>	<b>398.590,5</b>	<b>255.628,5</b>	<b>261.976,3</b>	<b>260.242,1</b>	<b>275.428,0</b>
<b>a. Penerimaan SDA</b>	<b>226.406,2</b>	<b>240.848,3</b>	<b>100.971,9</b>	<b>64.901,9</b>	<b>95.643,1</b>	<b>103.674,9</b>
1) Penerimaan SDA Migas	203.629,4	216.876,1	78.170,5	44.093,7	72.207,9	80.349,0
a) Pendapatan Minyak bumi	135.329,2	139.174,3	47.987,4	31.448,0	57.406,8	59.582,7
b) Pendapatan Gas alam	68.300,2	77.701,8	30.183,0	12.645,7	14.801,1	20.766,3
2) Penerimaan SDA Non Migas	22.776,8	23.972,2	22.801,4	20.808,2	23.435,3	23.325,8
a) Pendapatan Pertambangan Mineral dan Batubara <sup>*)</sup>	18.620,5	19.300,4	17.683,0	15.756,8	17.858,5	17.858,5
b) Pendapatan Kehutanan	3.060,4	3.699,9	4.156,5	3.757,0	3.955,5	4.166,7
c) Pendapatan Perikanan	229,4	216,4	79,3	362,1	950,0	600,0
d) Pendapatan Panas Bumi	866,6	755,5	882,7	932,3	671,3	700,6
<b>b. Pendapatan Bagian Laba BUMN</b>	<b>34.025,6</b>	<b>40.314,4</b>	<b>37.643,7</b>	<b>37.133,2</b>	<b>41.000,0</b>	<b>44.695,4</b>
<b>c. PNBPN Lainnya</b>	<b>69.671,9</b>	<b>87.746,8</b>	<b>81.697,4</b>	<b>117.995,4</b>	<b>85.057,6</b>	<b>83.753,1</b>
<b>d. Pendapatan BLU</b>	<b>24.648,2</b>	<b>29.681,0</b>	<b>35.315,5</b>	<b>41.945,9</b>	<b>38.541,4</b>	<b>43.304,6</b>
<b>II. Penerimaan Hibah</b>	<b>6.832,5</b>	<b>5.034,5</b>	<b>11.973,0</b>	<b>8.987,7</b>	<b>3.108,1</b>	<b>1.196,9</b>
<b>Jumlah</b>	<b>1.438.891,1</b>	<b>1.550.490,8</b>	<b>1.508.020,4</b>	<b>1.555.934,2</b>	<b>1.736.060,1</b>	<b>1.894.720,3</b>

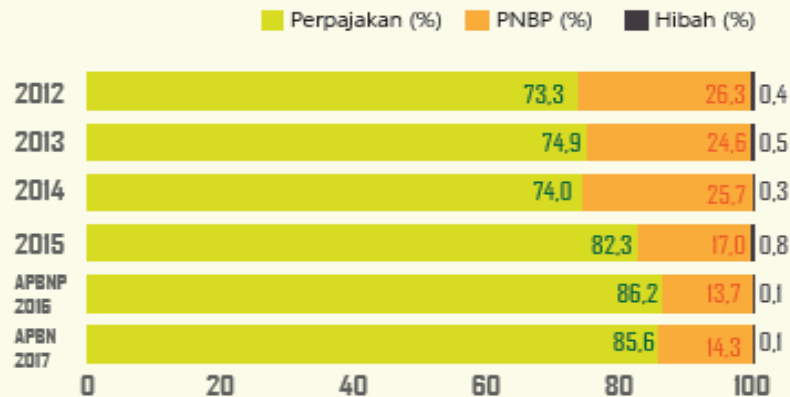


## State Revenues Before and After the Tax Reform (%)

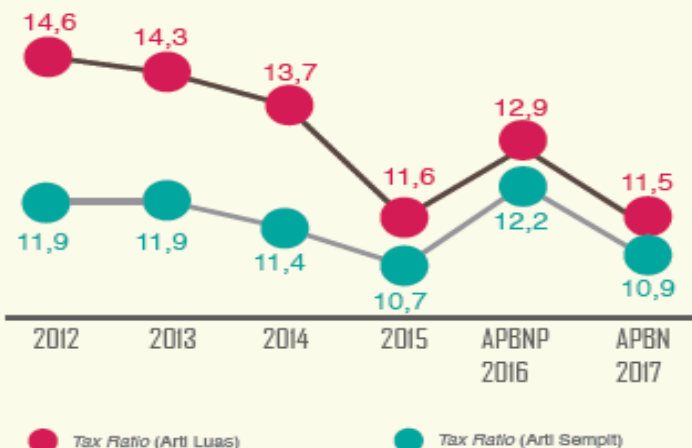




# Tax vs. Non-Tax Revenues



Dominasi Penerimaan Perpajakan mencapai 85,6% di dalam APBN 2017. Sedangkan PNPB berkontribusi sebesar 14,3%, dan masih berpotensi untuk terus ditingkatkan.



## TAX RATIO

(persen)

Rasio Penerimaan Perpajakan terhadap PDB (*Tax Ratio* Arti Sempit) ditargetkan sebesar 10,9%

*Tax Ratio* dalam Arti Luas (termasuk Penerimaan SDA Migas dan Pertambangan Minerba) ditargetkan sebesar 11,5%



# Tax Ratio and Tax Coverage

**Tax Ratio:**  $\Sigma \text{Tax} / \text{GDP}$

**Tax Coverage:** Number of Registered Taxpayers / Number of Potential Taxpayers (households, actively working individuals).

In 2015, the tax ratio was 11.6 percent.

In 2015, registered taxpayers (pemilik NPWP) was only 30,044,103 while the actively working individual was 93.72 million.

→ Tax Coverage: 32.06 percent.



# Category & Structure of Taxes

## Categories of taxes:

1. Direct taxes (lump-sum; *pajak langsung*)
2. Indirect taxes (ad-valorem, excise tax; *pajak tidak langsung*)

## Structure of taxes:

1. Regressive; its percentage is decreased along the increasing tax objects.
2. Proportional; its percentage is fixed (flat) for all tax objects.
3. Progressive; its percentage is increased along the increasing tax objects.



# Tax Incidence

- **Statutory incidence;** effect of taxes on individual / company structures of income.
- **Economic incidence;** effect of taxes on the whole economy.
- **Tax shifting;** the shift of tax burden as a result of transactive mechanisms.



# Budget Incidence

1. The income of a private production is reduced.
2. Income of public production is increased.
3. Disposable income is reduced due to taxes.
4. The benefit of public services is elicited, the benefit of private buying is compensated.





UNIVERSITAS GADJAH MADA

**THANK YOU**

