

TAX AND SOCIETY RESPONSIBILITIES: PURPOSE A TAX RETURN PROGRAM TO COMBINATE THE CHAIN

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Abstract

The study explores the impact of tax cuts designed to support vulnerable communities as an attempt to empower and improve social well-being. With a focus on tax cutting policies as a tool to reduce socio-economic inequalities, the study identifies how tax reductions can contribute to improving the economic conditions of individuals and families in vulnerable groups, as well as their impact on the economy as a whole. Through analysis of literature and empirical survey data, the study found that tax cuts programmes have significant potential in increasing purchasing power, stimulating small investments, and reducing poverty and economic inequality. However, the effectiveness of the program depends heavily on proper design, implementation, and monitoring to avoid abuse and ensure that benefits are directed to those who really need it. The study also highlights the importance of considering the fiscal impact of tax cuts and the need to integrate them into broader economic and social development strategies. The findings from this study provide insight into how tax policies can be used to empower people and make recommendations for more responsive and inclusive tax policy formulation in the future.

Keyword: Taxes, empowerment, rental groups.

Introduction

Taxes are contributions to be paid to the government by individuals or companies in accordance with the law. (Sutedi, A. 2022). Taxes can be levied on various types of transactions, including but not limited to individual income, corporate profits, sales of goods and services, and ownership of property. Under Act No. 6 of 1983, the Financial Supervisory Authority has the authority to conduct inspections on the implementation of taxation in Indonesia. It aims to ensure that tax collection is carried out in a transparent manner and in accordance with applicable provisions. (Witono, B. 2008; Pajak, S. 2016).

The government has always been working to raise public awareness of tax obligations through socialization and education. Tax amnesty programs have also been implemented to encourage the repatriation of funds invested abroad. Thus, taxes in Indonesia are not only a source of national income, but also as an economic policy instrument for achieving sustainable growth.

Therefore, in Indonesia, the Tax Agency is the agency responsible for regulating and collecting taxes from citizens and companies. The tax system in Indonesia continues

to evolve through tax laws issued by the government. In addition, the government also uses taxes as a tool to regulate the economy and obtain the income needed to finance various programmes and infrastructures so that tax revenues can be the main instrument for the government in raising funds to finance programs and activities that support the development and well-being of the people. However, high tax cuts can pose a heavy financial burden especially for vulnerable groups such as low-income communities, migrant workers, persons with disabilities, and the elderly. To address this problem, many countries have implemented tax cuts as an attempt to provide financial relief to these groups.

In 2016, the Indonesian government launched a tax cuts program for vulnerable groups as part of a public empowerment effort. The program aims to provide tax relief to low-income or vulnerable groups, so that they can gain greater economic benefits. (Sinaga, R., & Purba, M. R. 2020; Fani et al., 2018).

The aim of the Tax Cuts Program for Vulnerable Groups or also known as tax cuts program is one of the fiscal policies to empower people through reducing their tax burdens. Tax cuts provide important financial assistance to vulnerable groups, enabling them to have more funds that can be used to meet basic needs and improve their well-being (Matković, G., & Mijatović, B. 2011; Fang, T., & Gunderson, M. 2015).

In addition, the program can also enhance the economic participation of vulnerable groups by encouraging higher consumption and investment, which can contribute to more inclusive and sustainable economic growth. Thus, tax cuts not only provide individual benefits, but also potentially strengthen the economic base of the society as a whole.

Nevertheless, it is important to continue to monitor the implementation of the programme and to identify its impact thoroughly so that the policy can continue to be improved. This includes ensuring that the benefits of tax cuts are truly felt by vulnerable groups and that the program does not have a negative impact on equality and social justice. Thus, tax cuts programmes for vulnerable groups can be an effective instrument in achieving public empowerment in a comprehensive way, even though the program is heavily controversial.

Groups that do not accept the program are thought to exacerbate the economic gap, because by providing tax relief to vulnerable groups, the government actually reduces revenues that can be used to finance other community empowerment programmes. Furthermore, there are concerns that the program could create dependence on tax aid, thus hindering efforts to become independent and prosper economically.

Thus, the research is expected to provide a more comprehensive understanding of the impact of tax cuts on empowerment. Because, tax cuts for vulnerable groups can be one of the most important instruments in empowerment efforts. However, to

ensure its success, there is a need for mature planning, efficient implementation, and continuous monitoring to evaluate the impact and improve the program regularly.

Research Method

The methods used in this research are literature or literature studies. This research collects, analyzes, and synthesizes existing data (not primary data) aimed at gaining new understanding or reinterpreting previous findings related to a problem or research topic. One of its main purposes is to identify patterns, themes, or gaps in relevant literature. (Earley, M. A. 2014; Williams, C. 2007).

Literary research method is a systematic approach in analysing and interpreting literature relevant to a particular research topic or problem. Literary research is often used in various disciplines to build an in-depth understanding of the problem being studied, identify related theories, as well as uncover gaps in existing research. Here's a brief overview of the methods of literary research.

The literature research steps consist of; 1) Determining Topics and Scope. Set specific topics and questions to be answered through research. 2) Search for sources. Search for relevant literary sources such as journals, books, theses, and other online sources. 3) Evaluate sources. Assess the relevance and reliability of each found source. 4) Analysis and Synthesis. Collect data from various sources, then analyze and synthesize information to build arguments or findings (Caruth, G. D. 2013; Patten, M. L. 2016).

Result and Discussion

Tax Concept

Taxes are obligatory contributions to the State owed by individuals or entities that have economic potential, without obtaining direct compensation (contra performance) from the State. Taxes are used to finance a variety of public needs and to create a fairer distribution of wealth within society (Fullerton, D., & Metcalf, G. E. 2002). (Genschel, P., & Schwarz, P. 2011). Taxation is a major source of government income used to finance various public programmes and policies, such as infrastructure development, health services, education, and social programmes. Taxation also plays an important role in regulating the distribution of wealth and income in communities, as well as influencing economic decisions of individuals and companies. (Fuest, C., & Riedel, N. 2009). However, taxes are also often a controversial topic due to differences of opinion about fair and efficient tax rates and the use of tax funds by governments.

The types of taxes known in Indonesia include income tax, value added tax, land and building tax, as well as motor vehicle tax and there are also progressive and regressive taxes applied according to the income rate of individuals or companies. (Hall,

R. E., & Rabushka, A. 2013). Taxation in Indonesia also follows the principles of fairness and compliance to ensure that every citizen or legal entity fulfils their tax obligations.

The importance of understanding tax concepts well is to avoid errors in the reporting and payment of taxes that could lead to legal sanctions. In addition, an understanding of these types of taxes can also help individuals and companies to leverage the various tax incentives offered by governments to support economic growth.

The concept of taxation covers various aspects, including tax types, basic principles, and purposes and functions of tax.

Tax Function

Tax functions consist of: 1) Budget functions. Taxes are used as the primary source of income of the state to finance public expenditure, such as infrastructure, education, health, and other public needs. 2) Regulatory functions (Regulerend). States can use taxes to regulate or influence the economy, for example, by providing low taxes for certain sectors of enterprise that they want to develop or by raising taxes on certain goods to reduce their consumption. 3) Redistribution function. Tax is used to redistribute income within the community. Tax receipts from economically more capable groups can be allocated to help the less capable groups. (Kusuma, A. I. 2016; Bachtiar, E., & Tambun, S. 2020)

Type of Tax

Tax can be divided into two major categories, namely: 1) Direct taxes, taxes charged to individuals or corporations and not transferable to others. Examples: Income Tax (PPh), Land and Building Tax (UN). 2) Non-direct taxes. Taxes that can be transferred to other parties. The final recipient of the product or service who indirectly pays the tax. Example: Value Added Tax (VAT), Customs (Yulianti, F. 2020; Junaidi et al., 2021)

Tax Principles

The basic principles of tax collection, consisting of; 1) the principle of fairness (Equity). Taxes must be deducted based on ability to pay. People with higher incomes should pay higher taxes. 2) The principle of certainty (Certainty). The taxpayer must know how much, when, and how to pay the tax. (Economy). The cost of collecting taxes must be as low as possible to be effective (Endrianto, W. 2015; Anggoro, D. D., & Aprilian, Y. A. 2019).

Thus, taxes play an important role in serving as a state receipt for financing development and various public services. Fair and efficient tax management and collection can be one of the keys to the success of a country's development.

The Role of Taxes in Empowerment

Taxes play a very important role in the Indonesian economy. The main role of taxes is as a source of government income used to finance various development and

public service programmes. In addition, taxes also have a role to play in regulating the distribution of wealth and the destruction of development throughout the Indonesian territory.

Taxation also serves as a tool to control inflation and deflation and affect economic stability. With a good tax system, governments can regulate fiscal policies to create healthy and sustainable economic conditions. In addition, taxes can also be used as a tool to boost investment and economic growth through tax incentives for specific sectors. (Joumard, I., Pisu, M., & Bloch, D. 2013; Wilson et al., 1993).

The important role of the tax which can facilitate and stimulate the economic and social empowerment of the community so that the tax can contribute to the empowering of the people, among others; 1) Financing Infrastructure Development. Tax receipts are used to finance the construction of public infrastructure such as roads, bridges, schools, hospitals and others. Good infrastructure plays a vital role in empowering communities by increasing accessibility and productivity. 2) Education and Health. Taxes are also used to finance the cost of education and health, two key elements in empowering people. Education and good health enable individuals to have the knowledge and skills to contribute to economic growth, as well as to live healthy and productive lives. 3) Redistribution of Wealth. Through a progressive tax system, states can transfer wealth from those who can pay more to those who are less able. It could also mean giving tax incentives to non-profit organizations that provide services to the community. 4) Local Economy Promotion. Taxes can be used as a tool to boost local economic growth and development. For example, tax incentive policies can be aimed at encouraging investment in a particular area or industry sector. 5) Promote Entrepreneurship. Taxes can be an incentive for entrepreneurship, which is an important driving force for economic and social empowerment. For example, tax cuts for small or start-ups can help boost growth and innovation. (Myles, G. D. 2009; Billings et al., 2021; Yapar et al., 2015).

Thus, taxes play a vital role in empowering people. Fair and efficient tax policies can drive sustained economic growth and social empowerment, and ultimately lead to improved overall well-being.

Tax Cuts Program for Renta Groups

Tax cuts for vulnerable groups are one way the government is trying to improve social justice and economic justice. Through this kind of program, we can create more inclusive societies and economies that are more resilient to challenges. (Marlinah, L. 2021).

The program is designed to provide financial assistance to individuals or families facing economic difficulties or belonging to socially or economically vulnerable categories. This program could be a reduction in tax rates, higher tax credits, or exemptions from certain taxes in order to reduce the tax burden for those most in need,

thereby improving their quality of life and providing a little more financial space for their basic needs and investment in their future. (Praditama et al., 2019; Hindianto, S. B. 2017).

The programme is also a governmental or institutional initiative aimed at relieving the tax burden of individuals or groups considered to have lower economic capacity or to face certain socio-economic conditions that make them vulnerable.

Tax cuts programmes for vulnerable groups can be carried out through various mechanisms, such as a reduction in income tax rates, the abolition of value added tax on basic necessities, or tax incentives for micro, small and medium-sized enterprises employing vulnerable communities. (Anggraeni et al., 2021).

In addition, the government can also implement tax cuts for vulnerable groups by granting property or land tax relief, as well as tax reductions related to education and health for the poor. The existence of these tax cuts is expected to help ease the financial burden of vulnerable groups and support government efforts to reduce economic gaps in society.

Objectives of the Programme include: 1) Reducing the disparity. Ensure that the tax system is fairer by easing the tax burden for the most needy. 2) Economic support. Providing direct financial assistance through tax cuts can help vulnerable groups cope with their economic problems. By increasing the purchasing power of vulnerable groups, this program can contribute to stimulating the economy as a whole. 4) Increased Welfare. Helping vulnerable communities meet basic needs and improve their standard of living (Marlinah, L. 2021; A'yun, W. Q. 2020).

The group considered vulnerable consists of; 1) Low-income. Individuals or families with incomes below a certain threshold may find it difficult to meet basic needs. Parents who often have a fixed income and face higher health costs. 3) Disabled persons. Individuals with special needs who may face additional obstacles in getting a job or who require additional funds for care and support. 4) Families with children. Especially single families or those with children with special requirements who need additional resources for education and care. 5) Low-income workers. Individuals who work but have insufficient wages to cope with the high cost of living in the area where they live (Afifah, W. 2020; Hoesin, I. 2003).

The tax cuts program consists of: 1) Tax credits. Provide direct reduction in the amount of taxes to be paid. Examples include tax credits for children, income tax credits earned, and taxes credits for education. 2) Deductions. Allows individuals to reduce the amount of taxable income, such as a deduction for healthcare expenses or educational investments. 3) Tax exemption. Provides exemption for certain types of income from tax, or offers exemption to property tax to eligible homeowners. (Muamarah et al., 2022; Kumalasari et al., 2023).

Implementation of these programmes varies depending on local government jurisdiction and policy. Some countries may have broader and more inclusive programmes, while others may target financial support to specific groups. It is

important for governments to balance between providing support to those in need by ensuring that the tax system remains fair and financially sustainable.

The tax cuts program for vulnerable groups is a significant step in providing financial assistance to those in need. Through this programme, vulnerable people are expected to feel helped in meeting their basic needs and improving their economic conditions. It can also help reduce the levels of poverty and social disparity in communities, as well as improve their overall quality of life.

Impact of Tax Cuts Program on Renta Groups

Tax cuts for vulnerable groups have a significant impact on efforts to improve welfare and social protection in Indonesia. With tax cuts for vulnerable groups, governments can provide direct aid to groups in need, such as low-income workers, the elderly, and the disabled. It can help reduce economic disparities and improve the well-being of vulnerable groups in society.

In addition, the program can also provide incentives for employers to employ more vulnerable workers, as they can benefit from tax cuts as an incentive for each worker they hire from a vulnerable group, which not only provides direct benefits to the vulnerable groups, but also strengthens social and economic inclusion for them.

Nevertheless, the programme also requires strict monitoring to ensure that aid actually reaches those in need and is not abused. The role of government agencies and civil society is crucial in ensuring the transparency and accountability of this programme so that the goals of improving welfare and social protection can be effectively achieved.

As far as it is concerned, the conclusions can be drawn from the tax cuts program, both positively, directly to the individuals and families involved, and indirectly to society and the economy as a whole. Here are a number of significant impacts that can be produced by tax cuts programmes for vulnerable groups, among them; 1) Enhancing Economic Capacity which includes Increased Purchasing Power and Personal Investment. Vulnerable groups get more financial resources to meet their daily needs, which increases their purchasing power. While in the case of Personal Investments, savings from taxes can be used for investments in education, health, or starting a small business, which can improve the quality of life in the long term. 2) Reduction of socio-economic inequalities, which includes; (a) Fair and Equitable. Reducing the tax burden on the least able helps maintain a fairer socio-economic balance; b) reducing poverty. By increasing the income available to low-income families, the program can help reduce poverty levels. 3) Economic stimulation; (a) Increasing Consumption. Increased available income can trigger consumption, which in turn can stimulate economic growth; (b) Increase in Microinvestment. Tax cuts can help individuals or families start investing in small, expanding employment opportunities. (Budiman et al., 2020; Widajantie, T. D., & Anwar, S. 2020).

As far as the negative impact is concerned, there is a risk of abuse. Benefits Wrong Target. If the beneficiary criteria are not clearly defined, there is a risk that the benefit does not reach the individual who really needs it. Fraud and exploitation. The potential for abuse of the program by an individual or entity wishing to use it for personal gain. 2) The government's fiscal burden. Tax cuts reduce government earnings, which can affect its ability to provide public services. Budget balance. If not carefully planned, the program can increase the budget deficit burden. (Sari, D. P., & Latupeirissa, J. J. P. 2019; Nurillah, T. E., & Andini, I. Y. 2022)

Conclusion

Tax cuts for vulnerable groups are key strategies in efforts to empower people and improve social well-being. By targeting individuals and families most in need of financial assistance, the program not only reduces the tax burden but also contributes significantly to improving the economic capacity of vulnerable groups. From increased purchasing power to investment in education and health, the positive impact extends far beyond just tax cuts.

The macroeconomic impact of the tax cuts program cannot be ignored either. Economic stimulation through increased consumption and micro-investment shows how inclusive tax policies can stimulate economic growth while addressing socio-economic disparities. Reducing inequality and poverty is not only a direct result of increased purchasing power, but also an important indicator of the empowerment of the wider society.

However, the success of the program depends on careful implementation and strict monitoring to avoid abuse and ensure that benefits reach those who really need it. Risks to public finances and potential fiscal burdens require adequate planning and strategies to ensure that the programmes are sustainable and do not undermine the ability of governments to provide public services.

In a broader context, the tax cuts programme for vulnerable groups demonstrates a commitment to social and economic justice, emphasizing the vital value of a responsive and inclusive tax system. Through a focused and responsible approach, tax cuts can be a powerful instrument of empowerment, building a more just, inclusive, and prosperous society.

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