

## **Taxation in Democratic State: Quo Vadis Indonesia?**

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### **ABSTRACT**

Public participation and interaction among state actors' in the process of tax policy formulation is a fundamental mechanism undertaken in a democratic state in realizing the agreeable policy. Indonesian taxpayers and citizens as members of a democratic state need to quest to what extend state actors have participated in the process of agenda-setting until the tax policy has been published to the public. This research is intended to scrutinize the dynamic roles of state actors' behavior and stakeholders on the tax policy process in Indonesia and how the measures should be taken to encourage their participation including on improving tax compliance. By using a qualitative paradigm, this research is done through documentation, deep interview, literature study, and technical data analysis in the form of qualitative data analysis with the inductive method. The result shows that parts of the component of state actors did not have a similar level of knowledge and concern on the taxation issue. The taxation issues would only in the interest of certain actors in which economic activity such as business entity when they directly affect them. Therefore, the discussion on taxation solely relates to how to optimize the state revenue and how the collected revenue could be spent. Public participation in the tax policy formulation process needs to be optimized so that tax compliance among society can be boosted.

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### **INTRODUCTION**

The tax policy formulation process is not merely a simple technical engagement on how to find the optimal economic calculation on mobilization private income to the government as the source of revenue based on a formal agreement. Tax policy, on many democratic countries, is an interactive and complex process affected by social and political aspects. From the fiscal

perspective, the imposition of the tax is intended to fulfill the allocation, the distribution, and the stabilization function of taxation. From this perspective, the power to tax is crucial in a democratic state (Mutacu, 2011). The research shows the positive relation exists between democratic country and composition of tax revenue (Balamatsias, 2018), and there is also the relation of a democratic state to its citizen concerning who has to pay tax, who has got benefit as a means of an interest group (Schon, 2018). Further, based on a survey conducted by the Centre for Indonesia Taxation Analysis in 2019 showed that the democratic system is considered as a social factor affecting the paying taxes behavior (beritasatu.com, 2019).

Since the relation between democracy and taxation is positive, the state provides wide space for the citizen to pose the voice, oppose the government standpoint, creating a mechanism of accountability, creating the constraints to the policymakers (D'Arcy, 2012; Sabates & Schneider, 2003), all of them are the way citizen may actively participate in the public arena. Also, according to Levi (1988), reducing the transaction costs of taxing by making compliance 'quasi voluntary' and by building 'tax morale', the people tend to have a willingness to enter into the social contract with the state as a taxpayer. These people's behavior comes from the wider access to control what the government action and what the government did or plan for the future, thus it approved that the government would have the legitimacy to impose the tax (D'Arcy, 2012).

The different patterns might exist in the developing countries in the reverse mechanism even though it has entered to a democratic regime. Imposing tax in developing countries in its primary function of state-building, many aspects of state action in developing countries inherently was seemed coercive whereby the democracy even provided the space to the people resist the tax rules, enforce the state into lower intensity state-building activities in the least politically divisive areas (D'Arcy, 2012). The challenges on legitimated imposing tax on the modern society become another homework of developing countries, as cited from Steinmo (1993, p. 1), "Government need money. Modern governments need lots of money. How they get this money and whom they take it from are two of the most difficult political issues faced in any modern political economy".

Indonesia is a democratic developing country strive to bring the state actors in the tax policy formulation process therefore the undertaken tax policy would be the result of the dynamic public participation. In the similar time, tax administrators have made the measures to improve the quality of the taxation system through continuous tax reform which has been initiated since 1983 until recently (Putra, 2014). Besides made the policy become the public interest, the tax administrator is also in pursuit of improving tax compliance that is intended as the result of wider public engagement on these 'public work'. Concerning that situation, this research is intended to scrutinize the dynamic of state actor's behavior and interest group role on the tax policy process in Indonesia and how the measures should be taken to encourage their participation including on improving tax compliance.

## **METHODS**

This study uses a qualitative approach as a paradigm of research. A qualitative approach is an approach in conducting research-oriented to assessing a phenomenon because of its orientation,

so it is fundamentally not carried out conventional laboratories, but rather by observing in the community (Nazir, 2009). This approach aims to provide understanding and interpretation of a social phenomenon by observation supported by collected information. In this research, the qualitative approach is occupied to scrutinize the dynamic of state actors' behavior, the role of the interest group on the tax policy formulation process in Indonesia, and how the measures should be taken to encourage their participation including on improving tax compliance.

One of the characteristics of research with a qualitative approach is not value-free, meaning that the research process can be influenced by a variety of values thrived in society. Furthermore, the theory used in this approach is not the center of research, but only as a basic framework or frame of thinking for conducting the process of analyzing data based on findings in the field. Thus, the theory does not become material to verify because it is only supporting the analysis process. Quoting Cresswell (2003, pp 94 - 95) related to qualitative research, "In a qualitative study, one does not begin with a theory or test or verify. Instead, consistent with the inductive model of thinking, a theory may emerge during the data collection and analysis phase of the research or be used relatively late in the research process as a basis for comparison with other theories."

This research uses the inductive method of analysis, where research starts from general topics and is in line with initial data collection and provisional analysis so that researchers can formulate research questions to focus. Research questions in a qualitative approach start with general matters which are then elaborated through specific questions. Data was collected through literature review, documentation study, and interviews with informants such as tax authority, academics, and other state actors that concern the tax policy formulation process in the context of a democratic state. The data analysis technique has been done by using the inductive method. Using this method, the data collected from several reliable sources have been abstracted to describe the phenomenon.

## **RESULTS AND DISCUSSION**

Public policy study which seriously discussed democracy by using taxation perspective specifically in developing countries is extremely limited, moreover, constructive and serious discourse on this field is still not on the important attention of the scholars (Ross, 2003). According to Collier and Levitsky as cited in Irianto (2012) said that the lack of attention on this issue due to the numbers of political scholars had not seen democracy, democratization, and its dynamic in the context of state-citizen relation on practical-instrumentation aspects. To some extent, the political scholars directed their attention on "big issues" such as political culture, voting, and political party behaviors, an economic structure that is a prerequisite of democracy or elite consensus (Collier & Levitsky, 1996).

On the other side, the economist also has not treated the taxation with a democracy perspective as an important issue. The discourse on the study of the political economy is also relatively new among public finance scholars. This might be caused, by firstly, substantial government resources generating from taking the private ownership has been brought to law enforcement mechanism, therefore the taxpayer or potential taxpayer fulfills their obligation as the consequence of law enforcement. Due to this practical goal, the research has focused on finding

the more "appropriate" formal law and material law of taxation. Secondly, taxation inherently is an interdisciplinary study. Performing the discussion solely using a single disciplinary study for example law or economics as a stand-alone study will reduce the possibility of a progressive discourse of taxation function on the state (Irianto, 2014).

Several arguments highlighted that taxation is an important aspect of democracy state-building. First, tax is a vital foundation to strengthen the people's representative role in modern political performance. Taxation commonly has a direct relation with the people's political interest representative. The government provides the space for the agenda of taxpayers and voters' interest (Herb, 2003). Second, taxation is one of the policy instruments that are not solely of economic instrument simply for the sake of government revenue. Further, taxation is an important instrument used by the government to realize its basic function and reach the substantive goal of public policy. Taxation has become the public attention because not solely of the negotiation process between the government and the people in terms of "numbers", but also to fulfill the state's need on political recognition from the people upon the government instruments funded by the tax. Concerning this aspect, the government desires to get tax compliance and social compliance from the people, therefore the government function and objective will be feasible. The mechanism in setting tax policy could be the measure of whether a particular state adopts democracy.

In Indonesia, democracy and tax policy set seem to be two stand-alone aspects even though the base premises of imposing a tax on the democratic concept has been well-regulated on the 1945 Constitution of the Republic Indonesia Article 23A, saying "All taxes and other state levies for the need of the state of a compulsory nature shall be regulated by law". Further in the preamble to the constitution, it mentions the Indonesia state objectives "to form a government of the state of Indonesia which shall protect all the people of Indonesia and all the independence and the land that has been struggling for, and to improve public welfare, to educate the life of the people and to participate toward the establishment of a world order based on freedom, perpetual peace, and social justice". The excerpt "taxes shall be regulated by the law" means the tax policy formulation process shall pass public discussion.

State actors should sit in the same arena to discuss tax policy agenda representing their interest group to form the law. Similarly, how the tax should be reallocated to realize state objective is a subsequent homework of state actors. However, the state actors specifically most politicians who sit on the house of Representatives have not owned sufficient knowledge of taxation even though they have the privilege to enter into a deep discussion about that. This phenomenon has been identified by the socialization undertaken by the Directorate General of Taxes to the candidate of a legislative member solely to introduce them to the fundamental aspect of tax knowledge (Movanita, 2018a). Further, severely, the content of socialization was related to the importance of tax awareness, a basic understanding as a member of society that should have been gained by political elites. To be specific, the content of tax education delivered by the Directorate General of Taxes consisted of three basic elements (i) a matter of candidates' understanding of what taxes are and their importance to the state. It was also including the knowledge of how to allocate the tax revenue and its structure in the state budget. Even though they did not go into the details, at least the candidates knew the basic policies, such as tax amnesty and income tax, (ii) the awareness of the candidates themselves to pay their taxes, for

example, simply reporting an annual tax return and having a tax identification number (iii) discussion on how to improve tax awareness and tax compliance to the society (Movanita, 2018b).

Unfortunately, this pattern also represents the majority of Indonesia citizen's knowledge on taxation issues, shown by a few proportions of people, about 7 million out of 238 million people submitted their tax return (Tjahono, 2019).

The substantial discussion recently performed by certain elites and particular state actors on setting tax policy, for example, the amount of taxes should be collected for a particular period was quite rare. The amount of targeted tax revenue should be collected commonly comes from an incremental calculation basis (interview with the state actors). On setting the revenue target, the stakeholder should consider two critical issues. First, the sufficient information, knowledge, and understanding about state revenue and budget spending gathered from factual government programs about its fiscal objective. Second, the determination of a specific tax revenue target that is reliable, feasible, and justified thus the tax administrator would be legitimated to impose the tax based on that two premises (interview with the tax administrator actor). In Indonesia, the determination tax revenue target did not pass the progressive discussion and seriously scrutinized work between the actors. For example, the increase targeted revenue in the year 2018 into 9,3 percent higher from the year 2017 raised different perspective from state actors after the set target has been published to the public officially, however, most of the state actors on that different thought could not deliver the data and equation as the basis of their arguments. Currently, the strategy to collect taxes is mostly initiated by the government body (Silitonga, 2018).

For practical matters, during the political succession, the discussion of the taxation aspect during the hearing to the voter would seem an unpopular strategy in Indonesia. Further, such kind of mode of public hearing/public discussion still has been difficult tasks even though this discussion must be part of public discussion which should be performed by the candidate of parliament member. Discussing how to improve tax compliance, what strategies should be prioritized to optimize revenue collection under the existing provision, which tax rule needs to reformulate by considering the existing economic condition and how the collected revenue should be reallocated would not significantly affect their vote gathered. Similarly, society also should raise these taxation issues and their impact on society or group of society's welfares (Pudjono, 2019).

Following the study undertaken in 2014, (Kristiaji et., 2014) to all of the political parties registered and followed the election, no such detail platform of tax policy or clear tax policy agenda to be proposed to the voter and/or to the society during the campaign. Further, it also found that the populist issues were still the main agendas of the campaign. But how those populist programs will be done, what would be the source of fund to the programs, how the state revenue would be mobilized to achieve the objective of the program were still remind as unfinished discussion. Importantly, how the program set realistically with realistic tax platform, achievable state revenue mobilization and measurable tax administration implementation have not been the important agenda during the political succession, including during the 2019 political succession. The proposal to address the issue of taxation solely came from few

numbers of people, including from Indonesian tax authority, Directorate General of Taxes (Ihsan, 2014; Pudjono, 2019) who concern the important role of taxation for state-building then raised by media (Tri, 2019; Darussalam, 2018). For the country like Indonesia, which collect the revenue more than 70% from taxation as stated in the National Budget, lack of discussion on taxation issue by state actors is really regrettable.

In a modern democratic state like the United States, the discussion of tax treatment and impact of the proposed tax design would be implemented to business entities and/or individual taxpayer after the election has become an important issue. How should the tax policy decision be taken, who should pay the tax, how the tax rule will be enforced and in what types of payment method, who will get benefit on the most proportion on the decision, whether it will take significantly affect the decision of voter (Brunori, 2011). This fact also identifies that taxation has been a sensitive issue among the state actors which immediately became policy agenda, because each actor in society has understood the role of taxation on their welfare, as an undertaken contract among the state actors (Hettich & Winer, 1999).

In addition, the politician such as the House of Representative tends to have more appetite to discuss how to optimize the spending pattern of a fiscal year state revenue and how the collected revenue could be spent during the determined period. Similarly, the citizen also has not been used to criticize tax policy released by the government. The people attention on taxation still focus on "non-abstract" issue such as tax administrator abuse, tax administrator integrity, corruption might be performed by particular tax administrators (Kristiaji et.al, 2014). Since the independence of Indonesia until the 1980s, the high dependence of state revenue gathered from natural resources has not been able to shift the paradigm of elites on how to collect state revenue through non-natural resources source; tax revenue (Booth & McCawley, 1982).

On the other hand, since the initiation of tax reform in 1983, the dynamic of public participation in the taxation system has not been substantially increased. Quoting the research published by Nurmantu (2008) found that the state objective since 1983 until 2008 was solely to increase public awareness of taxation role to fund the government function; such as to provide public goods and public services whereas the adopted taxation system since the tax reform has been the 'self-assessment system', a modern tax system with the base premises that taxpayer has understood their rights and obligation as a member of the state. The result of long-run tax reform is still paradoxical (Nurmantu, 2008). However, how the actors and interest groups could participate in the system has been left behind. The tax administration institution similarly has not made considerable effort to invite public participation on tax policy agenda setting on an equal level basis. The decided tax policies were brought to the public mostly for socialization by referring to their policy on the tax formulation process (Badan Kebijakan Fiskal, 2019). The democratic tax system should be able to convince the public that the running system covers social security aspects, showing the sustainable pattern and performing social engineering while the policy on the government agenda-setting.

The democratic tax system should be able to answer the following questions; (i) how should the tax policy decision be taken? (ii) who should pay the tax and in what types of payment method? (iii) is the tax obligation strictly enforced or whether the system provides the space for negotiation? (iv) where the tax incidence should be undertaken? (Prastowo, 2015). Through

such a taxation system, taxation should be able to play a central role in the development and sustainability of the power of the state and society. This would be a realization of two principles, tax imposition as a negotiation process based on bargaining (revenue-bargaining policy) that will encourage participatory democracy, and institutional development to strengthen the capacity of the state to carry out its functions optimally which sourced from tax revenue (Brautigam, et.al, 2008).

During the tax reform, the most significant changes of the Indonesia tax system despite the modernization of replacement manual work into far sophisticated tools is that the dynamic change of tax authority organization restructuring that commonly published for the general society (interview with informant). Unfortunately, the research showed that technological-tax system based has been not significant directly affect the quality of the institution's human resources. The modernization by using technology and the institution's capability seems to be two puzzles that should be integrated (Kurniawan, 2018). In addition, another study also found that procedure modernization does not affect significantly the high increase in tax compliance (Alia & Akhmad, 2015). Reflecting these facts, until recently most people could not find the importance of taxation on state national economy. As a consequence, taxpayer participation to settle its tax obligation is still relatively low. The majority of tax revenue comes from large corporate taxpayers registered and segmented in several specific taxpayer offices. Individual taxpayer registered on Indonesia tax system in 2015 was only 29,4% of the total individual worker. Remaining that lack of sufficient knowledge of taxation among the elites and state actors, the improvement of the taxation system in Indonesia will be very slow in the presence of technological-tax system based.

The interest group that has a high awareness of tax policy only comes from an entrepreneur. However, they will react to the tax policy mostly when the tax policy climate adversely affects their business. They tend to behave on the status quo as long as the dynamic tax policy climate has not been making an impact on their net return. Unfortunately, other interest groups other than entrepreneurs have not sufficiently participated such as the entrepreneur did. The media recently raise the issue of taxation to bring the fact to the public that the public has the right to control the tax system. In the normative context, the media could not represent a particular interest group. Professional organizations and academia also took a minimum role in the tax policy formulation process. In addition, on many occasions, those two-interest groups even play a role as "government's indirect public relation". Therefore, it probably can be said that the tax system in Indonesia will not be progressively improved and the public participation on tax policy agenda setting and formulation process will remain minimum.

Public participation and transparent tax revenue management have a positive correlation with tax compliance. When the government can show to the public that tax revenue management has been performed appropriately following the prevailing provision, the public has sufficient chance to participate in the tax formulation process, added by fair law enforcement, this government behavior may lead to increase tax compliance. On the technical side, the taxpayer compliance is also affected by tax administrator service quality, modern organization procedure, modern organization strategic, and important modern organization culture (Supriyati, 2017). Further, a new approach to tax compliance at the heart of the tax reform strategies was to build a relationship in which the tax office has to be professional, responsive, fair, open, and

accountable in helping taxpayers comply with their tax obligation. Besides, the tax office also should effectively bring into account those who intentionally avoided their tax obligation based on prevailing regulation. By adopting such kind of practices, the intent was that the tax office can obtain the trust, support, and respect from society.

The intention to comply might be affected by the social ethics perspective on tax regulation, the environment of applied law, time, and place of tax regulation enforced. Furthermore, the taxpayer's behavior to comply or not to comply consider the risk they take or the net benefit they get on their compliance decision. The decision of their compliance closely relates to actual income earned, tax rate, tax audit performed by the tax administrator, and the certainty of law enforcement. For Indonesia, tax compliance is still not relatively high, with compliance rate 72,6 percent in 2017 and 53,88 percent in 2016 for the category submitting a tax return, a very basic category for tax compliance indicator. For the past last five consecutive years, the compliance rates are as followed:

Year	Registered Tax Payer	Taxpayer Submitted Tax Return	Percentage Tax Return Submission Compliance
2012	11.087.330	8.863.437	79,93%
2013	13.378.561	9.215.791	68,88%
2014	15.489.698	10.804.744	69,75%
2015	18.178.955	10.823.222	59,54%
2016	18.187.900	9.794.675	53,88%

Table 1: Indonesia Tax Compliance Rate  
 Directorate General of Taxes (2017) [source]

The tax revenue collected from taxpayers could not represent the ability-to-pay of the taxpayers whereas personal income tax has not been the major contributor to the total of the collected tax revenue. In general, the tax ratio has not been significantly increasing in these last ten years. It has remained flat on average 12,5% of GDP whereas the average tax ratio in ASEAN members has reached 15,5% in the last five years (Asian Development Bank, 2018). The description of the average tax ratio in ASEAN is as followed:

Country	2011	2012	2013	2014	2015	2016
Malaysia	15,8	16,6	16,3	15,9	15,3	13,6
Philippines	15,1	15,8	16,2	16,7	17	16,9
Thailand	19,7	18,4	19,1	18,2	18,0	17,9
Vietnam	22,3	19	19,1	18,2	18,0	17,9
Lao PDR	14,7	15,5	15,8	15,7	15,7	15,2
Indonesia	12,2	12,5	12,5	12,2	11,8	12,2

Table 2: Percentage of Tax Ratio in ASEAN  
 Asian Development Bank (2018) A Comparative Analysis of Tax Administration in Asia and the Pacific [source]

For future improvement, it needs to optimize the public participation on tax policy agenda setting, to make the taxation issue become public discussion, to increase the transparency of government revenue, and to manage the spending, to involve public participation to realize a fair relation between citizen and the government. The positive relation between them is the

realization of a legitimated state on mobilizing revenue from private to public. The communication strategy and enhancing the constructive interaction among the stakeholders is a vital aspect of a democratic state. On the other side, the tax officer needs to be professional and transparent to increase tax compliance and public participation in the taxation system.

## CONCLUSION

On formulating the tax policy as a product of a democratic state, the state actors should sit in the same arena to discuss tax policy agenda representing their interest group to form an agreed policy within the balance interest and fair decision. Certainly, the challenges to the idea brought to the floor by a particular action should be considered as a process of discussion within the people reside in a modern democratic state. The decided tax policy should not solely be resulted based on the incremental process because the incremental calculation could not sufficiently represent the stakeholders' interest in the form of state budget calculation. Thus, the state actors must gain sufficient knowledge to bring a lively discussion. Similarly, the tax administration also should actively participate to bring taxation issues into the public as a substantial agenda, not solely to encourage the citizen to fulfill the submission of administrative matters or procedural obligation.

The government of Indonesia also has stated that the imposition of taxation should be performed in a democratic approach. It means the tax policy agenda-setting should have passed based on the public decision. However, lack of public participation due to insufficient knowledge and lack of a similar level of concern made the tax reform progress relatively slow. Bringing taxation issue as public discourse is an important homework, on the other hand, it certainly needs to improve people's knowledge of taxation.

It is important to reemphasize that public participation will bring an improvement impact on the quality of the tax system in this democratic country. Similarly, the tax administrator also should invite public participants to the policy formulation process. The issue of taxation should not solely the topic of discussion among the entrepreneurs or business entities whose economic activities tightly relate to the tax policy environment. Well-informed of how the tax revenue collected has been reallocated, to what extend the reallocated be made, the clear proof of the social-economic impact of tax collected to the citizen made the state legitimately enough to impose the tax and may increase the tax compliance.

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