

TAXES AS AN IMPLEMENTATION OF PANCASILA IDEOLOGY IN COUNTERACTING THE NEGATIVE EFFECTS OF CAPITALISM

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ABSTRACT

Globalization and industrialization that link the ideas of capitalism are not under the ideology of Pancasila and Indonesia's national development is implemented based on economic democracy. The 1945 Constitution, Article 23A has established taxes as a source of funding for Indonesia's national development. The real threat of capitalism is environmental destruction and social inequality. This is necessary to counteract the negative effects of the influence of capitalism. This study aims to analyze the implementation of Pancasila ideology through the tax system to counteract the negative impact of the influence of capitalism. This research is legal and applies legal approaches and deductive analysis methods. The results showed that tax law contains legal certainty as a prevention of arbitrary practices and a form of democracy. The Tax Law contains benefits, by cooperating with every citizen to participate in the implementation of development through the payment of taxes. The Tax Law contains justice through the redistribution of income so that disadvantaged people can enjoy the same opportunities as those who are better able to achieve prosperity prospects.

Keywords: Pancasila ideology; Capitalism; Tax

Introduction

Globalization and industrialization link the idea of capitalism. Robert Heilbroner (2016) explained capitalism as "social formation", borrowing a term from Marx, which had three main features: dependence on the successful accumulation of capital to generate profits and thus create more capital, so the role of technology became important in this regard; widespread use of market mechanisms; and the division of power into two sectors, public and private, which give the public sector traditional tasks and government prerogatives, and the private sector is responsible for producing a large portion of the total output (Utaminingsih, 2019).

The main transformative force shaping the modern world is capitalism. Local plantation-based agrarian production was replaced by production for national and international markets, which not only produced unlimited quantities of material goods but also human labor into commodities. Especially in the utilization of production to meet human needs through the industrial exploitation of nature (Fadhli, Zurwanty, & Sari, 2023).

Researchers have long discovered that the influence of technology as a tool to increase capital acquisition by capitalist societies and industrialization activities has threatened

environmental change and triggered social conflicts, among others: social problems in the form of uncontrolled mobilization of the population to industrial areas and the unavailability of adequate labor settlements, conflicts of social classes of workers, and problems of environmental pollution due to industrial activities that have an impact on sanitation (Pratiwi, 2021); global warming is inevitable and poses a serious threat to human life in the coming century and potentially catastrophic in the next century (Kusmarni, 2019); disruption of ecosystem function (Erfina, 2019); Triggers of social conflict include inequality of social status, inequality of welfare distribution, and inequality of access to resources and power (Pribadibadi, et al., 2020, 299-312). The latest case is a conflict between members of the National Trade Union (SPN) trade union and PT GNI Morowali Utara (a nickel mining company) on January 11, 2023, which was then followed by a strike that resulted in clashes resulting in 2 deaths and 9 workers injured. In addition, 70 people have been arrested in the incident (detikcom-detikNews Team, 2023).

Capitalism as a social system based on individual property rights, oriented towards maximizing profits, and domination of capital owners, capitalism has become a threat to the ideology of Pancasila which is the philosophy of life and ideology of the Indonesian nation and state (Rohmawati, 2022). Capitalism causes socioeconomic inequality, social injustice, and environmental destruction (Kusuma, 2016).

The ideology of Pancasila is the guideline of the Indonesian nation to see the reality of the universe, humans, society, nation, and state about the meaning of life and the basis of humans to solve problems faced in life and life (Ms, 2022). In that sense, Pancasila has characteristics that distinguish it from other philosophical systems in the world, such as liberalism, materialism, rationalism, communism, idealism, and others (Jamalong, Sukino, & Sulha, 2022, p. 36).

Facing the failure of the market mechanism due to the capitalist system, the role of the State becomes important, where the role of the State not only follows technically the concept of liberalization and openness of industrialization but even more so in supervising development, the process of industrialization, related to its role as a regulator of society and the environment of a country. So in industrial liberalization, there is no more pressure for the government not to be involved in industrialization activities, but always monitor the sustainability of industrialization activities themselves, one of which is by regulating it through the tax system (Musgrave & Musgrave, 2007).

The implementation of the Indonesian national economy has been determined based on economic democracy that adheres to the principles of togetherness, equitable efficiency, sustainability, environmental insight, and independence, and by maintaining a balance of progress and national economic unity by the mandate of Article 33 paragraph (4) of the Constitution of the Republic of Indonesia Year 1945 (hereinafter written

"Constitution of 1945") (Indonesia, Amendment IV of the 1945 Constitution, 2002, Article 33 paragraph (4)).

Indonesia through Presidential Regulation Number 59 of 2017 concerning "Implementation of the Achievement of Sustainable Development Goals" and is also one of the member states of the United Nations has committed to play an active role in determining the targets of the Sustainable Development Goals as stated in the document "Transforming Our World: The 2030 Agenda for Sustainable Development", to fulfill the government's commitment in implementing the achievement of the Development Goals Sustainable Sustainable Development Goals, there needs to be alignment with the National Long-Term Development Plan and the National Medium-Term Development Plan (Presidential Regulation (PERPRES) Number 59 of 2017 concerning (Zakariya, 2022) "Implementation of the Achievement of Sustainable Development Goals", 2017).

Indonesia's cost-intensive National Development has established Tax as a source of State Revenue for state purposes regulated by law (Indonesia, Third Amendment to the 1945 Constitution, 2001, Article 23A).

A tax is a non-penalty but compulsory transfer of resources from the private sector to the public sector, levied on predetermined criteria and without receiving certain benefits of equal value, to achieve some economic and social benefit from the welfare of a country (Sommerfeld, M, Anderson, & Brock, 1983, p. 1). Taxes play an important role in financing the provision of social services and public facilities, controlling negative externalities, controlling the economy, and creating justice through income redistribution (Wahyudi, 2023).

Departing from the current problem of globalization and industrialization that links capitalism incompatible with the ideology of Pancasila and Indonesia's national development organized based on economic democracy with sources of financing from taxes, the formulation of this research problem is how to apply the ideology of Pancasila through the tax system to counteract the negative effects of the influence of capitalism?

Previous research reviews have shown that the people's economic system in the form of Cooperatives and Micro, Small, and Medium Enterprises (MSMEs) that prioritize the principles of kinship and justice based on Pancasila and supported by the role of economic actors as partners can ward off the flow of global capitalism (Rinawati, 2020). Other researchers found the strength of the capitalist system in Indonesia which is reflected in the Investment Law with its transfer and repatriation system that makes it easier for foreign companies to move their profits abroad, the plantation sector that is more profitable for large companies, the retail market that is starting to enter the countryside and the principle of developmentalism that allows a lot of debt to international institutions so that Article 33 of the 1945 Constitution must be strengthened again because it has power and the legal authority to control, regulate and supervise the national economic system (Fadhli et al., 2023). The novelty of this study is that it

emphasizes the role of taxes in counteracting the negative effects of capitalism. Other previous research found that the characteristics of tax law with the philosophy of Pancasila include tax compliance, welfare, and burden prevention, where welfare and burden prevention by minimizing overload caused by the tax system are optimal forms of taxation (Ms, 2022). This became the basis for further research with novelty that emphasized taxes in counteracting the negative effects of the influence of capitalism (Muhtar & Kasim, 2023).

This study aims to analyze the implementation of Pancasila ideology through the tax system to counteract the negative impact of the influence of capitalism. This research is expected to provide scientific and practical uses: Scientific Use: provide additional knowledge in the scientific field of tax law; Practical Use: providing information to the general public about the implementation of Pancasila ideology through the tax system to counteract the negative impact of the influence of capitalism so that it is expected to increase tax awareness.

Research Methods

This research is a legal (juridical-normative) research. Researchers apply a statutory approach. The legal approach is applied in this study to identify the philosophy, concepts, and principles of tax law in the tax system and its coherence with Pancasila as the basic norm (grundnorm). Research materials consist of primary legal materials in the form of laws and regulations, including the 1945 Constitution, Laws and Regulations on Taxation; secondary materials include publications on law in the form of textbooks, and legal journals; and non-legal materials include textbooks, journals on theories, concepts, principles of taxation and capitalism. The collected research materials are processed through the stages of editing (inventory and formulation of legal materials into simpler sentences), systematization (systematic selection of relationships between one legal material and another), description (describing research results according to legal materials and analyzing them) (Mukti Fajar & Achmad, 2010). Analysis of legal materials is carried out by referring to theoretical foundations (*ibid*, p. 182) and drawing conclusions using deductive methods that conclude general propositions to specific propositions.

Results and Discussion

Pancasila is the ideology of the Indonesian nation

Pancasila was born from the history of the nation's struggle by looking at the experiences of other nations. Pancasila is understood from the great ideas of the world, but it is still rooted in the personality and big ideas of the Indonesian nation itself (Jamalong, et. al., *op.cit.*, p. 7). Pancasila contains five basic values: (1) The One and Only Godhead; (2) just and civilized humanity; (3) the Union of Indonesia; (4) Citizenship led by discretion in deliberation/representation; and (5) Social Justice for All Indonesian People, which is the unity of Indonesian life

values and the basis of the Republic of Indonesia. This foundation is solid because it is excavated and formulated from the values of the life of the Indonesian nation which become the personality and views of the Indonesian nation. Therefore, Pancasila is agreed upon nationally, a noble agreement that must be used as a guide for the nation, government, and all Indonesian people.

Pancasila as the Philosophy of the Indonesian Nation

Pancasila is also a philosophical system, related to the efforts of the Indonesian people in exploring the wisdom of life which will later become a useful concept for human civilization, containing thoughts about humans related to God, self, others, and the nation's society, all of which are embraced by the Indonesian nation. Therefore, as a philosophical system, Pancasila has different characteristics from other philosophical systems in the world such as materialism, idealism, rationalism, liberalism, communism, and so on. The unique philosophical values embodied in Pancasila have developed in Indonesian culture and civilization, particularly as the spirit and spiritual principles of the nation in the struggle for Indonesian independence. In addition, the philosophical values of Pancasila provide the identity, integrity, and dignity of the nation in the face of world culture and civilization (Rachmawati & Ramayanti, 2022).

Coherence of Tax Law with Pancasila Ideology to Counteract the Negative Impact of Capitalism

Taxes according to Law of the Republic of Indonesia Number 6 of 1983 concerning "General Provisions and Tax Procedures" junto Law of the Republic of Indonesia Number 7 of 2021, Article 1 point 1, in essence, are obligations owed by the people to the state, are coercive based on law, do not receive direct rewards for the implementation of these obligations, and are used for the benefit of the state which aims to provide the greatest prosperity to the state. people.

To explain the Coherence of Tax Law with the Ideology of Pancasila to Counteract the Negative Impact of the Influence of Capitalism, researchers divide the discussion into sub-sub: (1) 3.3.1. Tax Law contains the Value of Legal Certainty as a Prevention of Arbitrary Practices and a Form of Democracy; (2) Tax Law containing the Value of Expediency as the Implementation of National Development based on Pancasila to Counteract the Negative Impact of the Influence of Capitalism; and (3) the Tax Law which contains the Value of Justice as the Implementation of National Development based on Pancasila in Counteracting the Negative Effects of Capitalism.

Tax Law Contains the Value of Legal Certainty as a Prevention of Arbitrary Practices and a Form of Democracy

Tax regulation through laws and regulations is based on the value of legal certainty. Order in society is closely related to the element of legal certainty at its core. Order makes people live with certainty because it acts according to what is needed in people's lives (Kusumaatmadja, 2016).

Legal certainty according to Gustav Radbruch shows the guarantee that the law (which contains justice and norms that prioritize goodness), actually serves as a rule that must be obeyed (Huijbers, 2015). As a manifestation of legal certainty, concrete matters can be determined by law (Muhamad, 2022). The meaning of the law becomes lost when the law does not provide certainty in the code of ethics for everyone (Margono, 2019). Therefore, the implementation of the law must be aligned with positive legal instruments so that the community can ensure that the law is implemented to create legal certainty (Manullang, 2017). Legal certainty is achieved when the substance of the law is in harmony with the needs of the community so that the law born from the community by reflecting its culture can create legal certainty, which is called realistic legal certainty (Jan M. Otto in Soeroso, 2011, p. 33).

Thus, the People's Precepts Led by Wisdom in Representative Deliberation are embodied in the juridical basis of taxes contained in Article 23A of the 1945 Constitution, where taxes and other levies of a coercive nature for state purposes are regulated by law. The collection of taxes by a state whose authority is limited by law is a form of democracy by the principle of popular sovereignty. People participate in the formulation of tax regulations. By the principle of popular sovereignty, the government is not allowed to impose provisions that are material obligations that bind and burden the people without prior consent by the people themselves through their representatives in the Legislature. Regarding taxes and other levies that are coercive, it is expected that the Legislature fights for the interests and aspirations of the people so that these interests and aspirations become guidelines in decision-making. By giving confidence to trusted representatives to conduct consultations (Hinkelammert & Duchrow, 2004).

Tax Law that contains the Value of Expediency as the Implementation of National Development based on Pancasila in Counteracting the Negative Impact of the Influence of Capitalism

Capitalism is a social system based on individual property rights, oriented towards maximizing profits, and domination of capital owners, capitalism has

become a threat to the ideology of Pancasila which is the philosophy of life and ideology of the Indonesian nation and state. Capitalism causes socioeconomic inequality, social injustice, and environmental destruction (Tanya, Simanjuntak, & Hage, 2010).

The ideology of Pancasila is a guideline or basis for the Indonesian nation in viewing the reality of the universe, humans, society, nation, and state about the meaning of life and the basis for humans in solving problems faced in life and life (Ms, 2022). In that sense, Pancasila has characteristics that distinguish it from other philosophical systems in the world, such as materialism, idealism, rationalism, liberalism, communism, and others.

Tax Law is based on the value of expediency. The principle of expediency or finality according to Gustav Radbruch refers to the purpose of law to promote goodness in human life (Huijbers, 2015). In taxes, expediency value is similar to the Basic Theory of Buying Style which is based on the effect or effect of tax collection. Because of its good effects such as the availability of sufficient funds to finance the general expenditure of the state, tax collection is also good to justify tax collection (Rahim & Sofianty, 2021). The value of expediency is reflected in the function of the budget tax which is used for the benefit of the state and aims to provide the greatest prosperity to the people. This is what justifies the state to collect taxes and use them for development so that the "development theory" becomes a justification for tax collection in Indonesia (Rahim & Sofianty, 2021). The value of expediency underlying taxes does not provide a direct counterinterpretation to taxpayers because taxes are used to finance public expenditures so the purpose of tax law is to create profits. Its usefulness value is implemented in Indonesia's National Development which is funded by taxes. Taxes are the main source of state revenue. Taxes have funded Indonesia's National Development in achieving the goals of the State of Indonesia as mandated by the 1945 Constitution to realize a just, prosperous, and prosperous society which is the ideal of the Indonesian nation by Pancasila.

Taxes have taken on the role of Indonesia's main source of state revenue. Tax revenue is obtained from Domestic Tax consisting of Income Tax (PPh), Value Added Tax (VAT) and Sales Tax on Luxury Goods (PPnBM), Land and Building Tax (PBB), Import Duty on Land and Building Rights (BPHTB), Excise, Other Taxes, Tax Collection Interest Income; and Taxes in the framework of International Trade consisting of Import Duties and Exit Duties. During the 2017-2022 period, the realization of the State Budget (APBN) shows that the average tax revenue contributes 78% to total state revenue (Audit Board of the Republic of Indonesia, May 24, 2023; May 31, 2021; May 20, 2019).

Table 1 State Budget Realization Report for Fiscal Year 2017 - 2022

dinyatakan dalam milyar

LAPORAN REALISASI APBN (ANGGARAN PENDAPATAN DAN BELANJA NEGARA)	2022		2021		2020		2019		2018		2017		Rata-rata	Rasio	
	Rp	Rasio	Rp	Rasio	Rp	Rasio	Rp	Rasio	Rp	Rasio	Rp	Rasio	2017-2022	Rasio	
A Pendapatan Negara dan Hibah															
1 Penerimaan Perpajakan	2.034.552	77%	1.547.841	77%	1.285.136	78%	1.546.142	79%	1.518.790	78%	1.343.530	81%	1.545.999	78%	
1 Pajak Dalam Negeri	1.943.655	74%	1.474.146	73%	1.248.415	76%	1.505.088	77%	1.472.908	76%	1.304.316	78%	1.491.421	75%	
Pendapatan Pajak Penghasilan (PPh)	998.214	38%	696.677	35%	594.033	36%	772.266	39%	749.977	39%	646.793	39%	742.993	38%	
Pendapatan Pajak Pertambahan Nilai dan Pendapatan Pajak Penjualan atas Barang Mewah (PPnBM)	687.609	26%	551.900	27%	450.328	27%	531.577	27%	537.268	28%	480.725	29%	539.901	27%	
Pendapatan Pajak Bumi dan Bangunan (PBB)	23.265	1%	18.925	1%	20.954	1%	21.146	1%	19.445	1%	16.770	1%	20.084	1%	
Pendapatan BPHTB	-	0%	-	0%	-	0%	-	0%	0	0%	1	0%	0	0%	
Pendapatan Cukai	226.881	9%	195.518	10%	176.309	11%	172.422	9%	159.589	8%	153.288	9%	180.668	9%	
Pendapatan Pajak Lainnya	7.153	0%	7.831	0%	5.581	0%	6.212	0%	6.630	0%	6.738	0%	6.691	0%	
Pendapatan Bunga Penghasilan Pajak	534	0%	3.295	0%	1.210	0%	1.465	0%	-	0%	-	0%	1.084	0%	
2 Pajak Perdagangan Internasional	90.898	3%	73.695	4%	36.721	2%	41.054	2%	45.882	2%	39.214	2%	54.577	3%	
Pendapatan Bea Masuk	51.078	2%	39.123	2%	32.443	2%	37.527	2%	39.117	2%	35.066	2%	39.059	2%	
Pendapatan Bea Keluar	39.820	2%	34.573	2%	4.278	0%	3.527	0%	6.765	0%	4.147	0%	15.518	1%	
II Penerimaan Negara Bukan Pajak	595.595	23%	458.493	23%	343.814	21%	408.994	21%	409.320	21%	311.216	19%	421.239	21%	
1 Penerimaan Sumber Daya Alam	268.771	10%	149.489	7%	97.225	6%	154.895	8%	180.593	9%	111.132	7%	160.351	8%	
2 Penerimaan dari Kekayaan Negara Dipesahkan	40.597	2%	30.497	2%	66.081	4%	80.726	4%	45.061	2%	43.904	3%	51.144	3%	
3 Penerimaan Negara Bukan Pajak Lainnya	196.324	7%	152.504	8%	111.200	7%	124.504	6%	128.574	7%	108.835	7%	136.990	7%	
4 Pendapatan Badan Layanan Umum	89.902	3%	126.003	6%	69.308	4%	48.869	2%	55.093	3%	47.345	3%	72.754	4%	
III Penerimaan Hibah	5.696	0%	5.013	0%	18.833	1%	5.497	0%	15.565	1%	11.630	1%	10.372	1%	
Jumlah Pendapatan Negara dan Hibah (AI + AII + AIII)	2.635.843	100%	2.011.347	100%	1.647.783	100%	1.960.634	100%	1.943.675	100%	1.666.376	100%	1.977.610	100%	
B Belanja Negara															
1 Belanja Pemerintah Pusat	2.280.028	74%	2.000.704	72%	1.832.951	71%	1.496.314	65%	1.455.325	66%	1.265.359	63%	1.721.780	69%	
1 Belanja Pegawai	402.442	13%	387.752	14%	380.552	15%	376.074	16%	346.891	16%	312.729	16%	367.737	15%	
2 Belanja Barang	426.149	14%	530.059	19%	422.338	16%	334.418	14%	347.468	16%	291.459	15%	391.982	16%	
3 Belanja Modal	240.570	8%	239.632	9%	190.920	7%	177.841	8%	184.128	8%	208.657	10%	206.958	8%	
4 Belanja Pembayaran Bunga Utang	386.342	12%	343.495	12%	314.088	12%	275.521	12%	257.952	12%	216.568	11%	298.994	12%	
5 Belanja Subsidi	252.813	8%	242.087	9%	196.231	8%	201.803	9%	216.883	10%	166.401	8%	212.703	9%	
6 Belanja Hibah	5.803	0%	4.319	0%	6.276	0%	6.476	0%	1.521	0%	5.446	0%	4.973	0%	
7 Belanja Bantuan Sosial	161.523	5%	173.654	6%	202.530	8%	112.480	5%	84.318	4%	55.297	3%	131.634	5%	
8 Belanja Lain-lain	404.386	13%	79.704	3%	120.035	5%	117.001	5%	16.164	1%	8.803	0%	106.799	4%	
II Transfer ke Daerah dan Dana Desa	816.235	26%	785.708	28%	762.530	29%	812.973	35%	757.793	34%	741.992	37%	779.539	31%	
1 Dana Perimbangan	748.329	24%	713.854	26%	691.430	27%	743.159	32%	697.934	32%	682.226	34%	712.822	28%	
Dana Transfer Umum	719.579	23%	679.587	24%	652.098	25%	711.285	31%	668.643	30%	654.483	33%	680.946	27%	
a Dana Alokasi Umum	546.414	18%	494.948	18%	475.519	18%	524.890	23%	495.194	22%	486.815	24%	503.963	20%	
a Dana Bagi Hasil	168.414	5%	117.157	4%	93.906	4%	103.980	5%	93.704	4%	88.232	4%	110.899	4%	
b Dana Alokasi Umum	378.000	12%	377.791	14%	381.612	15%	420.910	18%	401.490	18%	398.582	20%	393.064	16%	
Dana Transfer Khusus	173.165	6%	184.638	7%	176.579	7%	186.395	8%	173.450	8%	167.668	8%	176.982	7%	
a Dana Alokasi Khusus Fisik	54.784	2%	57.070	2%	50.176	2%	64.166	3%	58.149	3%	62.104	3%	57.741	2%	
b Dana Alokasi Khusus Non Fisik	118.381	4%	127.569	5%	126.403	5%	122.229	5%	115.300	5%	105.564	5%	119.241	5%	
2 Dana Insentif Daerah	6.994	0%	13.464	0%	18.455	1%	9.694	0%	8.231	0%	7.500	0%	10.723	0%	
3 Dana Keistimewaan DIY	1.320	0%	1.320	0%	1.320	0%	1.200	0%	1.000	0%	800	0%	1.160	0%	
4 Dana Otonomi Khusus	20.436	1%	19.483	1%	19.557	1%	20.980	1%	20.060	1%	19.443	1%	19.993	1%	
Dana Desa	67.906	2%	71.854	3%	71.101	3%	69.814	3%	59.859	3%	59.767	3%	66.717	3%	
Jumlah Belanja Negara (BI + BII)	3.096.263	100%	2.786.411	100%	2.595.481	100%	2.309.287	100%	2.213.118	100%	2.007.352	100%	2.501.319	100%	
C Surplus (Defisit) Anggaran (A - B)	(460.420)		(775.064)		(947.698)		(348.654)		(269.443)		(340.976)		(523.709)		
D Pembiayaan															
1 Pembiayaan Dalam Negeri (Neto)	563.782	95%	881.633	101%	1.146.813	96%	419.551	104%	302.516	99%	386.891	106%	616.864	99%	
1 Rekening Pemerintah	-	0%	143.966	17%	70.640	6%	15.000	4%	-	0%	-	0%	38.268	6%	
2 Penerimaan Cicilan Pengembalian Pemberian Pinjaman	3.952	1%	3.935	0%	4.646	0%	4.438	1%	4.830	2%	4.817	1%	4.436	1%	
3 Privatisasi dan Penjualan Aset Program Restrukturisasi	667	0%	459	0%	300	0%	180	0%	164	0%	359	0%	355	0%	
4 Surat Berharga Negara (Neto)	658.817	111%	877.507	101%	1.177.152	99%	446.289	111%	358.398	117%	441.826	121%	659.998	106%	
Penerimaan Surat Berharga Negara	1.097.456	186%	1.352.768	185%	1.541.252	129%	921.483	229%	782.313	256%	726.271	218%	1.070.257	172%	
Pengeluaran Surat Berharga Negara	438.639	74%	475.262	55%	364.100	31%	475.194	118%	423.915	139%	284.445	78%	410.259	66%	
5 Pinjaman Dalam Negeri (Neto)	8.201	1%	944	0%	2.363	0%	3.033	1%	1.354	0%	648	0%	2.757	0%	
Penerimaan Pinjaman Dalam Negeri	10.126	2%	2.482	0%	3.767	0%	4.242	1%	2.429	1%	1.305	0%	4.059	1%	
Pengeluaran Pembiayaan-Cicilan Pokok Pinjaman Dalam Negeri	1.924	0%	1.538	0%	1.404	0%	1.209	0%	1.076	0%	657	0%	1.301	0%	
6 Penyerahan Modal Negara/Dana Investasi Pemerintah	(86.724)	-15%	(113.463)	-13%	(94.698)	-8%	(44.389)	-11%	(46.114)	-15%	(49.254)	-13%	(72.440)	-12%	
7 Kawajiban Penjaminan	(1.131)	0%	(2.716)	0%	(3.591)	0%	-	0%	(1.121)	0%	(1.005)	0%	(1.594)	0%	
8 Dana Pengembangan Pendidikan Nasional	(20.000)	-3%	(29.000)	-3%	(10.000)	-1%	(5.000)	-1%	(15.000)	-5%	(10.500)	-3%	(14.917)	-2%	
9 Pembiayaan lain-lain															
II Pembiayaan Luar Negeri (Neto)	27.196	5%	(9.909)	-1%	46.481	4%	(17.499)	-4%	3.177	1%	(20.267)	-6%	4.863	1%	
1 Penarikan Pinjaman Luar Negeri (Bruto)	108.283	18%	74.168	9%	141.112	12%	74.210	18%	88.610	29%	51.727	14%	89.685	14%	
a Penarikan Pinjaman Program/Tunai	65.593	11%	41.564	5%	102.260	9%	36.718	9%	50.625	17%	20.948	6%	52.951	9%	
b Penarikan Pinjaman Proyek/Kegiatan	42.690	7%	32.604	4%	38.853	3%	37.492	9%	37.985	12%	30.779	8%	36.734	6%	
2 Pemberian Pinjaman (Neto)	(1.805)	0%	(1.995)	0%	(3.632)	0%	(5.716)	-1%	(9.100)	-3%	(6.869)	-2%	(4.853)	-1%	
3 Pembiayaan Cicilan Pokok Utang Luar Negeri	(79.282)	-13%	(82.083)	-9%	(90.999)	-8%	(85.993)	-21%	(76.333)	-25%	(65.125)	-18%	(79.969)	-13%	
Jumlah Pembiayaan (DI + DII)	590.978	100%	871.723	100%	1.193.294	100%	402.052	100%	305.693	100%	366.224	100%	621.727	100%	
E Sisa Lebih (Kurang) Pembiayaan Anggaran-SILPA (SiKPA) (D - C)	130.558		96.659		245.596		53.398		36.250		25.648		98.018		

Source: Audit Board of the Republic of Indonesia, Examination Results of the Central Government Financial Statements (LHP LKPP) dated May 24, 2023, May 31, 2021, and May 20, 2019, processed again by the Researcher.

The implementation of taxes for social justice for all Indonesian people is realized through the realization of State Revenues whose principal comes from taxes and then allocated for the implementation of national development in the form of Central Government Expenditures, Transfers to Regional and Village Funds, and Financing Sources (Akib, 2022).

The realization of State Revenue allocated for several State Expenditure items shows that Central Government Expenditure absorbs the largest allocation of State Expenditure (Nugrahini, 2019). In 2017-2022, Central Government Expenditure absorbed an average of 69% of total State Expenditure (Simarmata & Nawa, 2023). The realization of Central Government Expenditure is allocated according to functions, including public service functions, defense functions, order and security functions, economic functions, environmental functions, housing functions, public facilities, health functions, tourism and cultural functions, religious functions, educational functions, as well as population and social protection functions (Purba & SH, 2022).

Table 2 State Budget Realization Report for Fiscal Year 2017 – 2022 Central Government Expenditure Posts by Function

dinyatakan dalam milyar

LAPORAN REALISASI APBN (ANGGARAN PENDAPATAN DAN BELANJA NEGARA)	2022	Rasio	2021	Rasio	2020	Rasio	2019	Rasio	2018	Rasio	2017	Rasio	Rata-rata 2017-2022	Rasio
	Rp		Rp		Rp		Rp		Rp		Rp		Rp	
B Belanja Negara														
I Belanja Pemerintah Pusat	2,280,028	100%	2,000,704	100%	1,832,951	100%	1,496,314	100%	1,455,325	100%	1,265,359	100%	1,721,780	100%
Pelayanan Umum	909,581	40%	550,930	28%	537,820	29%	400,091	27%	375,196	26%	307,147	24%	513,461	30%
Pertahanan	150,277	7%	125,799	6%	136,908	7%	115,425	8%	106,832	7%	117,507	9%	125,458	7%
Ketertiban dan Keamanan	171,798	8%	157,370	8%	154,108	8%	147,956	10%	143,306	10%	135,748	11%	151,714	9%
Ekonomi	443,654	19%	461,418	23%	399,930	22%	358,427	24%	382,421	26%	307,787	24%	392,273	23%
Lingkungan Hidup	12,806	1%	13,996	1%	13,042	1%	16,094	1%	13,710	1%	10,614	1%	13,377	1%
Perumahan dan Fasilitas Umum	25,072	1%	30,622	2%	22,784	1%	26,623	2%	32,198	2%	27,277	2%	27,429	2%
Kesehatan	124,470	5%	211,329	11%	105,089	6%	71,007	5%	61,870	4%	57,225	5%	105,165	6%
Pariwisata dan Budaya	4,139	0%	4,114	0%	3,152	0%	4,230	0%	10,700	1%	5,771	0%	5,351	0%
Agama	10,392	0%	10,106	1%	9,488	1%	11,219	1%	9,379	1%	8,870	1%	9,909	1%
Pendidikan	160,140	7%	162,346	8%	155,113	8%	155,160	10%	145,942	10%	138,507	11%	152,868	9%
Perlindungan Sosial	267,699	12%	272,675	14%	295,518	16%	190,084	13%	173,772	12%	148,906	12%	224,775	13%
Perbedaan Pencatatan Antara SiAP dan SAI	(0)	0%	(0)	0%	(0)	0%	(0)	0%	(0)	0%	(0)	0%	(0)	0%

Source: Audit Board of the Republic of Indonesia, Examination Results of the Central Government Financial Statements (LHP LKPP) dated May 24, 2023, May 31, 2021, and May 20, 2019, processed again by the Researcher.

Realization of Central Government Expenditure by type consists of Employee Expenditure; shopping for goods; Capital Expenditure; debt interest payments; Subsidies; Grant Spending; Social Assistance; and Miscellaneous Shopping (Nasional & Indonesia, 2018).

Employee expenditures include, among others: Salary and allowance expenditures for Civil Servants (PNS), Indonesian National Army (TNI)/Indonesian National Police (POLRI), State Officials, Doctors, and Non-Civil Servants; pension expenses and waiting money; Employee Social Security Program Expenditure (Audit Board of the Republic of Indonesia, May 24, 2023, pp. 106-107). Goods Shopping includes, among others, Operational Goods to support operational activities and government programs/activities in Handling COVID-19 and National Economic Recovery (PC-PEN), including Wage Subsidy

Assistance (BSU), Cash Assistance for Street Vendors Warung and Fishermen (PKLWN), handling COVID-19 patients, implementing vaccinations, and providing incentives for health workers, as well as various routine activities for distributing Student Operational Assistance (BOS), provision of scholarships for the Education Fund Management Institute (LPDP), office operational service activities, procurement/maintenance of facilities and infrastructure, security operations (Indonesia, 2014).

The expenditure of Debt Interest Payment is related to unpaid debt in line with the state budget deficit policy directed at accelerating post-pandemic national economic recovery (Audit Board of the Republic of Indonesia, 24 May 2023, pp (Indonesia, 2013). 109-110). Subsidy expenditure consists of subsidies for diesel oil, kerosene, LPG, electricity, fertilizer, Income Tax borne by the Government (PPH-DTP), PT Kereta Api Indonesia (PT KAI), PT Jasa Nasional Indonesia (PT PELNI), subsidies for Housing Down Payment Assistance, Interest Subsidies on Public Housing Loans (KPR), Interest Subsidies on Food Security (KKP) and Energy, Interest Subsidies on People's Business Loans (KUR) for Handling the COVID-19 Pandemic, .dll. (Indonesia, 2013).

Grant Expenditures include: Grants to Foreign Governments and International Organizations such as Afghanistan Graduate Student Education Support Assistance, Palestinian Government Humanitarian Assistance, Melanesian Spearhead Group Fisheries Training Assistance (Fiji, Papua New Guinea, Solomon Islands, and Vanuatu), Palestine ICRC Assistance, Ukraine Humanitarian Disaster Management Assistance, Afghan Mother and Child Capacity Training Enhancement Assistance, Passenger Profile Workshop for Asia Pacific Customs Officers, and School Laboratory Equipment Assistance in Senegal; Grants to Local Governments such as Bio Carbon Fund (Bio-CF) Grants, Provincial Road Repair and Maintenance Grants (PRIM), Wastewater Management Plant Grants (WWTP), Flood Management in Selected River Basin (FMSRB) Grants, Mass Rapid Transit (MRT) Grants, Regional Road Performance and Maintenance Improvement Grants (Regional Road Grants), Grants Post-Disaster Infrastructure Development (RR Grant), Sanitation Grant, etc. (Audit Board of the Republic of Indonesia, May 24, 2023, p. 112).

Social Assistance expenditures include Social Assistance for Social Rehabilitation, Social Security, Social Empowerment, Social Protection, Poverty Alleviation, Disaster Management, and Social Assistance Spending (Bansos) at the Ministry of Social Affairs to ease the burden of spending and maintain people's purchasing power amid the pressure of rising commodity prices

through the Cooking Oil Direct Assistance (BLT) program, Fuel Oil (BBM) BLT, as well as providing social assistance for the elderly, disabled, and orphans, social assistance in the context of handling Covid-19 and National Economic Recovery (RR Grant), Sanitation Grant, etc. (Audit Board of the Republic of Indonesia, May 24, 2023, p. 113).

Based on the description of the function of budgetary and regular taxes, it is explained that the role of the state is not only to technically carry out liberalization and openness of industrialization but to take steps to supervise the development process of industrialization, in connection with its involvement as a regulator of society and the environment of a country (Indonesia, 2014). Therefore, industrial liberalization should not be a government pressure not to carry out industrialization activities, but to accompany the sustainability of industrialization itself (Indonesia, 2017).

Thus, the Precepts of Indonesian Unity are embodied in the tax budget function. State responsibility in the administration of the national economy and social welfare as mandated by Articles 33 and 34 of the 1945 Constitution. The State is responsible for the maintenance of poor and abandoned children, the implementation of the social security system, and health services, and the provision of adequate public service facilities implemented based on economic democracy, the principle of togetherness, equitable efficiency, sustainability, attention to environmental insights, developing independence, and a balance between progress and national economic unity. Thus taxes become a tool to achieve state objectives by enabling the state to collect taxes and use them for development whereby together and jointly every citizen participates in the implementation of Development through the payment of taxes. The value of tax expediency underlying the tax does not provide a direct counterinterpretation to the taxpayer because the tax is used to finance public expenditure cooperatively.

Tax Law that Contains Justice Value as the Implementation of National Development based on Pancasila in Counteracting the Negative Effects of Capitalism

The principle of legal justice according to Gustav Radbruch refers to equality before the law (Huijbers, 2015). John Rawls defines justice more broadly, containing two principles: First, it gives everyone equal freedom to gain access to wealth, income, food, protection, authority, power, self-respect, rights, and freedoms; Second, the principle of difference (social and economic differences must be regulated to provide the maximum benefit to those who are most disadvantaged) and the principle of equal opportunity to everyone, including

those who are most disadvantaged) to achieve prospects for welfare, income, and authority) (Tanya et al., 2010).

Tax collection should pay attention to an individual's ability to pay taxes, whereas individuals with greater income or more wealth should pay more taxes (Irkhami, 2015). Relevant to the Principle of Justice according to Adam Smith, in Tax Collection the distribution of tax burden between each tax subject must be balanced with his ability. Taxpayers who are in the same circumstances should be taxed the same.

The application of the principle of taxation ability or ability to pay taxes is relevant to the provisions for calculating Taxable Income by first subtracting Net Income from Non-Taxable Income (PTKP) as stipulated in Law of the Republic of Indonesia Number 7 of 1983 concerning Income Tax as last amended several times by Law of the Republic of Indonesia Number 7 of 2021 (hereinafter referred to as the "Income Tax Law"), Article 16 paragraph (2).

Conclusion

The implementation of Pancasila ideology through the tax system to counteract the negative impact of the influence of capitalism is manifested in Tax law contains the value of legal certainty as a prevention of arbitrary practices and forms of democracy; The Tax Law contains the value of benefits whereby every citizen cooperatively participates in the implementation of Development through tax payments; and the Tax Law contains the value of justice through the redistribution of income so that the less fortunate can enjoy the same opportunities as those who are better able to achieve welfare prospects.

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