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Social Justice Based on the Pancasila Worldview: A Philosophical Analysis of Taxation and Structural Poverty in Indonesia

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Abstract: This article philosophically analyzes the paradigm of social justice grounded in the Pancasila worldview as a response to taxation inequality and structural poverty in Indonesia. The study is based on the observation that the taxation system remains predominantly oriented toward technocratic and economistic considerations, while structural poverty continues to persist as a long-standing social problem. Unlike previous studies that have primarily emphasized the historical and ideological dimensions of Pancasila, this research positions Pancasila as a living worldview that provides ethical orientation for public policymaking. Employing a qualitative normative-philosophical approach based on library research and content analysis, the study integrates classical and modern theories of justice with the ideas of Indonesia's founding figures to reconstruct the relationship between Pancasila values and taxation policy. The findings reveal that the fifth principle of Pancasila embodies the principles of redistribution, social solidarity, and moral responsibility, positioning taxation as an ethical instrument for achieving the common good through proportionate contributions from those with greater economic capacity to protect and empower vulnerable groups. State legitimacy derives not only from legal authority but also from its consistency in managing and redistributing tax benefits for public welfare. Therefore, Pancasila should be reaffirmed as an

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axiological principle that serves as the foundation for fiscal policy reform aimed at reducing inequality and addressing structural poverty in a sustainable manner.

Keywords: *Social Justice, Pancasila Worldview, Taxation, Structural Poverty, Indonesia.*

Abstrak: Artikel ini menganalisis secara filosofis paradigma keadilan sosial berbasis *worldview* Pancasila sebagai respons terhadap ketimpangan perpajakan dan kemiskinan struktural di Indonesia. Penelitian ini berangkat dari kenyataan bahwa sistem perpajakan masih cenderung berorientasi teknokratis dan ekonomistik, sementara kemiskinan struktural tetap menjadi persoalan yang berkelanjutan. Berbeda dari kajian sebelumnya yang lebih menekankan aspek historis dan ideologis, penelitian ini memosisikan Pancasila sebagai *living worldview* yang memberikan orientasi etis bagi perumusan kebijakan publik. Dengan menggunakan pendekatan kualitatif normatif-filosofis berbasis studi pustaka dan analisis isi, penelitian ini mengintegrasikan teori-teori keadilan klasik dan modern dengan pemikiran para pendiri bangsa untuk merekonstruksi hubungan antara nilai-nilai Pancasila dan kebijakan perpajakan. Hasil penelitian menunjukkan bahwa sila kelima mengandung prinsip redistribusi, solidaritas sosial, dan tanggung jawab moral yang menempatkan perpajakan sebagai instrumen etis untuk mewujudkan kesejahteraan bersama melalui kontribusi yang proporsional dari kelompok yang lebih mampu guna melindungi dan memberdayakan kelompok rentan. Legitimasi negara tidak hanya bersumber dari kewenangan hukum, tetapi juga dari konsistensinya dalam mengelola dan mengembalikan manfaat pajak bagi masyarakat. Oleh karena itu, Pancasila perlu ditegaskan sebagai prinsip aksiologis yang menjadi dasar reformasi kebijakan fiskal guna mengurangi ketimpangan dan mengatasi kemiskinan struktural secara berkelanjutan.

Kata Kunci: *Keadilan Sosial, Worldview Pancasila, Pajak, Kemiskinan Struktural, Indonesia.*

Introduction

Social justice remains a fundamental challenge within Indonesia's contemporary development landscape. Despite relatively stable economic growth averaging close to 5 percent, data from Statistics Indonesia (BPS) indicate that, as of March 2025, the expenditure inequality rate measured by the Gini ratio stood at 0.375. Although this figure declined compared to September 2024 (0.381) and March 2024 (0.379), it still reflects a considerable degree of inequality, particularly in urban areas where the Gini ratio reached 0.395, significantly higher than the rural ratio of 0.299.[1] From the World Bank's perspective, the expenditure share of the bottom 40 percent of the population in March 2025 amounted to only 18.65 percent, comprising 17.64 percent in urban areas and

[1] Badan Pusat Statistik, "Gini Ratio Maret 2025 Tercatat Sebesar 0,375," bps.go.id, 2025, https://www.bps.go.id/id/pressrelease/2025/07/25/2519/gini-ratio-maret-2025-tercatat-sebesar-0-375.html.

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21.75 percent in rural areas.[2] These facts demonstrate that, despite the downward trend in inequality, Indonesia's economic growth has not been fully accompanied by equitable distribution, leaving a widening gap between elites and vulnerable communities as a serious threat to social justice.

Behind this inequality lies Indonesia's taxation system, which serves as the primary instrument of economic redistribution yet exhibits regressive characteristics. A study by the Institute for Economic and Social Research, Faculty of Economics and Business, University of Indonesia (LPEM FEB UI), found that personal income tax contributions remain largely borne by the middle class, while ultra-wealthy groups possess greater access to tax avoidance opportunities.[3] Indonesia's tax ratio also remains within the range of 9.9–10.4 percent, significantly below the average of many middle-income countries.[4] This condition is not merely a technical fiscal issue; rather, it raises ethical and philosophical questions regarding how the state fulfills its constitutional mandate as embodied in Pancasila, particularly the fifth principle: "Social Justice for All Indonesian People." Consequently, discussions on taxation and social justice cannot be separated from the underlying worldview that shapes them, namely Pancasila.

Within the discourse of political philosophy, the concept of social justice has long been the subject of debate. In the Western tradition, John Rawls, through his theory of the difference principle, emphasizes equality and protection for the most disadvantaged members of society,[5] whereas Aristotle advances the notions

[2] BPS, "Tingkat Ketimpangan Pengeluaran Penduduk Indonesia Maret 2025," Pub. L. No. 64, No. 64/07/ Berita Resmi Statistik 1 (2025), https://assets.dataindonesia.id/2025/08/01/1754043234191-41-3.-Berita-Resmi-Statistik---Tingkat-Ketimpangan-Pengeluaran-Masyarakat-Indonesia-Maret-2025.pdf.

[3] Jahen F. Rezki et al., "Rentannya Mesin Pertumbuhan Ekonomi," *LPEM FEB UI* (Jakarta, 2024).

[4] Fatikha Faradina, "A Simple Study of Tax Morale in Indonesia," Direktorat Jenderal Pajak, 2025, https://pajak.go.id/en/artikel/simple-study-tax-morale-indonesia?utm_source=chatgpt.com.

[5] John Rawls, *A Theory of Justice*, vol. 17 (Cambridge: Harvard University Press, 1999); Rahul Ardian Fikri, Muhammad Juang Rambe, and Irma Fatmawati, "John Rawls' Concept of Justice As Fairness and Its Relevance to the Meaning of Pancasila Social Justice," in *International Conference On Islamic Community …* (Medan: Universitas Pembangunan Panca Budi, 2023), 105–10, https://proceeding.unpab.ac.id/index.php/ICIE/article/download/24/15.

of distributive and corrective justice based on proportionality and merit.[6] Within the Islamic intellectual tradition, al-Farabi, in *al-Madinah al-Fadilah* (The Virtuous City), argues that an ideal society is one guided by virtue, with justice serving as the foundation of social order.[7] Ibn Khaldun further developed this tradition by emphasizing that justice constitutes the primary prerequisite for the sustainability of civilization, while injustice inevitably accelerates the decline of states and societies.[8]

At the same time, Indonesia's founding figures articulated distinctive conceptions of social justice. Among them, Hamka interpreted justice within the framework of religious morality. In his view, Islam had already formulated a comprehensive conception of social justice encompassing individual rights, communal responsibilities, and the role of the state in managing wealth.[9] Likewise, Sukarno, in his renowned state speeches, regarded social justice as the culmination of all principles of Pancasila, functioning as a synthesis of divinity, humanity, national unity, and democracy.[10] This dialogue across intellectual traditions enriches the understanding of social justice and creates space for Pancasila to be positioned as a uniquely Indonesian philosophical synthesis capable of addressing contemporary forms of injustice.

Numerous scholarly studies have affirmed that Pancasila functions not merely as a political ideology but also as a worldview capable of serving as a philosophical foundation for public policymaking. Danugroho and Halimatus, in Worldview and Pancasila: Meanings in Building the Resilience of the Nation's Ideology, emphasize that Pancasila possesses moral, spiritual, and practical dimensions that guide the nation in confronting contemporary challenges.[11] Similarly, Esfandiari and Sumali conclude that integrating Pancasila as a Weltanschauung with scientific knowledge provides a holistic framework—

[6] Aristoteles, *The Nicomachean Ethics*, trans. H. Rackham (London: William Heinemann, 1926).

[7] Abu al-Nasr Al-Farabi, *Ara' Ahl Al-Madinah Al-Fadhilah* (Kairo: Matba'ah al-Sa'adah, 1906).

[8] Ibnu Khaldun, *Muqaddimah Ibn Khaldun*, vol. 1 (Damaskus: Dar Ya'rab, 2004).

[9] Hamka, *Keadilan Sosial Dalam Islam* (Jakarta: Widjaya, 1951).

[10] Ferry Irawan Febriansyah and Yogi Prasetyo, *Konsep Keadilan Pancasila* (Ponorogo: Unmuh Ponorogo Press, 2020).

[11] Agus Danugroho and Aqidah Halimatus, "Worldview and Pancasila : Meanings in Building the Resilience of the Nation ' s Ideology," in *Commemorating the 100th Anniversary of Taman Sari* (Yogyakarta: UST-Press, 2022), 102–6.

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grounded in cultural, philosophical, spiritual, and moral values—for addressing social, economic, and environmental issues in Indonesia.[12] Therefore, understanding Pancasila as a living worldview is of particular importance in responding to various national challenges, including fiscal injustice and structural poverty that continue to affect Indonesian society.

In addition to studies that discuss Pancasila as the nation's worldview, the concept of social justice within Pancasila has also received considerable scholarly attention. For instance, Febriansyah and Prasetyo, in The Concept of Pancasila Justice, argue that Pancasila's conception of justice constitutes a philosophical construct grounded in the principles of divinity, humanity, unity, deliberative democracy, and social justice, all of which are inseparable and mutually reinforcing.[13] A more philosophical study by Riky explores the foundations of justice in Pancasila, particularly as rooted in the second and fifth principles. The study further relates these values to Aristotle's theory of justice to deepen conceptual understanding.[14] Meanwhile, Suhardin Yohanes compares John Rawls's theory of justice with the Pancasila conception of justice, particularly regarding the second and fifth principles, both of which emphasize protection for vulnerable groups within social, economic, and cultural structures. The study demonstrates that while Rawls focuses on distributive justice grounded in individual liberty, Pancasila's conception of justice is oriented toward realizing social justice across all dimensions of Indonesian society.[15]

Although these studies have successfully established Pancasila's position as a worldview and highlighted its philosophical dimensions of social justice, most remain confined to the normative-conceptual level without systematically connecting these ideas to fiscal policy issues or the realities of structural poverty in Indonesia. Yet injustices embedded within the taxation system and deeply rooted poverty require a philosophical approach that is not merely descriptive

[12] Fitria Esfandiari and Sumali Sumali, "Weltanschauung Pancasila: Sowing Tolerance and Harmony in a Multicultural Society," in *Proceedings of the International Conference on Law Reform* (Malang, 2024), https://inclar.umm.ac.id/.

[13] Febriansyah and Prasetyo, *Konsep Keadilan Pancasila*.

[14] Sembiring Riky, "Keadilan Pancasila Dalam Persepektif Teori Keadilan Aristoteles," *Jurnal Aktual Justice* 3, no. 2 (2018): 139–55.

[15] Suhardin Yohanes, "Konsep Keadilan Dari John Rawls Dengan Keadilan Pancasila," *Fiat Iustitia: Jurnal Hukum* 3, no. 1 (2023): 200–208.

but also critical and reflective.[16] Such an approach enables Pancasila to function as both an epistemological and ethical framework for formulating alternative policy solutions. Accordingly, this study proposes a reconstruction of the concept of social justice based on the Pancasila worldview to fill this scholarly gap by providing a more comprehensive philosophical foundation for understanding and responding to fiscal inequality and structural poverty in Indonesia.

Building upon this background, this article seeks to reformulate the concept of social justice within the framework of the Pancasila worldview. In this context, Pancasila is understood not merely as an ideological slogan but as an epistemological construct capable of responding to Indonesia's contemporary challenges, particularly those related to taxation and structural poverty. Employing a normative-philosophical approach grounded in political philosophy, this study aims to reconstruct the paradigm of social justice based on the Pancasila worldview through a reinterpretation of the fifth principle in relation to taxation policies and structural poverty in Indonesia. The contribution offered extends beyond theoretical discourse by seeking to connect the philosophical principles of Pancasila with concrete public policy design, particularly in developing a more progressive, inclusive, and equitable taxation system.

Discussion

The Pancasila Worldview as an Epistemology of Social Justice

The term worldview or Weltanschauung originates from the German words Welt (world) and Anschauung (view), which etymologically signify a comprehensive perspective on the world.[17] In philosophical terminology, a worldview is understood as a fundamental conceptual framework that shapes how individuals or groups comprehend reality, truth, and the meaning of life.[18] Ninian Smart explains worldview as a basic orientation that influences how human beings perceive existence, encompassing cognitive, emotional, and

[16] M. Syahrul Syarifuddin and Amir Sahidin, "Filantropi Islam Menjawab Problem Kesenjangan Ekonomi Umat," *JPMA: Jurnal Penelitian Medan Agama* 12, no. 2 (2021): 101–9, http://dx.doi.org/10.58836/jpma.v12i2.11506.

[17] Fadhil Sofian Hadi, Hasrul Sani, and Najib R.K. Allaham, "The History of Worldview in Secular, Christian, and Islamic Intellectual Discourse," *Tasfiyah: Jurnal Pemikiran Islam* 5, no. 1 (2021): 49, https://doi.org/10.21111/tasfiyah.v5i1.5325.

[18] Hamid Fahmy Zarkasyi, *Islamic Worldview Sebagai Paradigma Sains Islam* (Jakarta: INSISTS, 2016).

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practical dimensions expressed through systems of symbols, beliefs, and both religious and secular practices.[19] James W. Sire emphasizes that a worldview consists of a set of fundamental assumptions—whether consciously or unconsciously held—regarding the nature of reality, knowledge, and morality.[20] Meanwhile, David Naugle argues that a worldview is not merely an individual perspective but a philosophical and cultural construct that guides patterns of thought, behavior, and social interaction.[21] From these various definitions, a worldview may be understood as a foundational structure within human consciousness that integrates epistemological, ontological, axiological, and practical dimensions of life, thereby serving as a basis for understanding reality and organizing human action.

Within the Islamic intellectual tradition, Syed Muhammad Naquib al-Attas maintains that a worldview is not merely a conceptual construct or mental perception. For al-Attas, a worldview constitutes a comprehensive vision of reality and truth (*ru'yat al-Islām li al-wujūd*), whose foundation originates from divine revelation and is strengthened by reason and experience.[22] The principle of the Oneness of God (*tawḥīd*) serves as the central foundation that orders all dimensions of human life.[23] From this perspective, a worldview functions as a normative orientation that guides human beings not only in their ways of thinking but also in how they live, interact, and construct social order.[24] Within the Indonesian context, al-Attas's approach provides a useful framework for understanding Pancasila not merely as a political ideology but as the nation's worldview, grounded in a transcendental dimension, particularly the first

[19] Ninian Smart, *Dimensions of the Sacred : An Anatomy of the World's Beliefs* (Berkeley: University of California Press, 1996).

[20] James W Sire, *Naming the Elephant : Worldview as A Concept* (Downers Grove: InterVarsity Press, 2004).

[21] David K. Naugle, *Worldview: The History of a Concept* (Cambridge: William B. Eerdmans Publishing Co., 2002).

[22] Adib Fattah Suntoro, Saniyya, and Luthfi Muhyiddin, "Implementasi Gagasan Islamisasi Ilmu Pengetahuan Kontemporer SMN Al-Attas Terhadap Teori Psikoanalisis Sigmund Freud," *Journal of Islamic and Occidental Studies (JIOS)* 2, no. 2 (2024): 151–75, https://doi.org/10.21111/jios.v2i2.47.

[23] Syed Muhammad Naquib Al-Attas, *Prolegomena to The Metaphysics of Islam: An Exposition of the Fundamental Element of the Worldview of Islam* (Kuala Lumpur: ISTAC, 2001).

[24] Syamsuddin Arif, Fasya Tharra, and Annada Haqiqul, "Pengaruh Sekularisasi Dalam Diskursus Worldview Barat The Influence of Secularization in the Discourse of the Western Worldview," *Journal of Islamic and Occidental Studies (JIOS)* 3, no. 2 (2025): 142–54, https://doi.org/10.21111/jios.v3i2.71.

principle, which serves as the spiritual foundation animating all the other principles.

Philosophically, Pancasila can be understood as the worldview of the Indonesian nation because, from its inception, it was intended to serve as the ontological, epistemological, and axiological foundation for organizing collective life. Sukarno, for example, in his historic speech of June 1, 1945, referred to Pancasila as the *philosophische grondslag*—the philosophical foundation of an independent Indonesian state.[25] On this basis, Pancasila is not merely a pragmatic ideology but a fundamental vision concerning humanity, society, and God. Notonagoro further reinforced the philosophical dimension of Pancasila by explaining it as an integrated philosophical system: the first principle, Belief in the One and Only God, serves as the ontological foundation that animates the subsequent principles; the principles of humanity, unity, and social justice represent its axiological manifestations; while the principle of deliberative democracy functions as an epistemological means of attaining collective truth.[26] Through this hierarchical and pyramidal structure, Pancasila functions as a worldview in the philosophical sense, namely, a comprehensive framework that guides the nation's way of seeing, thinking, and living.

Viewed from the perspective of its historical formulation, it is evident that Pancasila did not emerge in a vacuum. Rather, it was the product of a long dialectical process involving ideas, experiences, and ideological struggles among the nation's founders. From the formative phase of the nationalist movements in the 1920s, through the deliberations of the Investigating Committee for Preparatory Work for Independence (BPUPKI) and the Committee of Nine (Panitia Sembilan), to its formal adoption by the Preparatory Committee for Indonesian Independence (PPKI) on August 18, 1945, Pancasila emerged as a creative synthesis of diverse intellectual currents, including nationalism, Islam, socialism, and democracy.[27] Consequently, as the philosophical foundation of the state, Pancasila functions not merely as a political compromise but as the worldview of the Indonesian nation, integrating transcendental values,

[25] Jasmine Ayuningtyas and Tsabbita Amani, "Filosofi Pancasila Dalam Pidato Bung Karno: Lahirnya Pancasila," *Jurnal Pancasila Dan Bela Negara* 3, no. 1 (2023): 17.

[26] Syarif Hidayatullah, "Notonagoro Dan Religiusitas Pancasila," *Jurnal Filsafat* 16, no. 1 (2006): 34–41, https://doi.org/10.22146/jf.23214.

[27] Notonagoro, *Pancasila Dasar Falsafah Negara* (Jakarta: Pancuran Tujuh, 1974).

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humanity, unity, deliberation, and social justice into a coherent philosophical whole.

Each principle of Pancasila contains values that are systematically interconnected and therefore cannot be separated from one another. According to Asril and Zaman, the principle of Belief in the One and Only God (*Ketuhanan Yang Maha Esa*) serves as the ontological foundation and spiritual source that animates all subsequent principles. The principle of Just and Civilized Humanity (*Kemanusiaan yang Adil dan Beradab*) affirms the anthropological dimension that human beings possess inherent dignity and are simultaneously individual and social creatures. The principle of the Unity of Indonesia (*Persatuan Indonesia*) reflects the historical and cultural awareness that the nation's diversity must be bound together through a spirit of nationalism that is both religious and humanistic. The principle of Democracy Guided by the Inner Wisdom of Deliberation Among Representatives (*Kerakyatan yang Dipimpin oleh Hikmat Kebijaksanaan dalam Permusyawaratan/Perwakilan*) embodies an epistemological meaning, namely that truth in national life is attained through deliberation that upholds human dignity. Finally, the principle of Social Justice for All Indonesian People (*Keadilan Sosial bagi Seluruh Rakyat Indonesia*) functions as the axiological objective of realizing welfare, justice, and the sustainability of collective life. Through this construction, Pancasila operates not only as the foundation of the state but also as a comprehensive philosophical system that may be understood as the worldview of the Indonesian nation in regulating the relationship between human beings and God, among fellow human beings, between citizens and the state, and with the natural environment.[28]

Within the context of this study, positioning Pancasila as the nation's philosophy of life implies that every public policy and social practice should be evaluated according to the extent to which it upholds the principle of social justice for all Indonesian people. Therefore, the concept of social justice must be reaffirmed through the lens of the Pancasila worldview, particularly when confronted with increasingly complex contemporary challenges. One pressing issue concerns tax increase policies implemented amid persistently high levels of structural poverty. From the perspective of the Pancasila worldview, taxation should not be viewed merely as a fiscal instrument of the state but also as a moral

[28] Asril and Nurul Zaman, *Pendidikan Pancasila: Kajian Historis, Ideologis Dan Agamis* (Pekanbaru: Cahaya Firdaus, 2019).

and ethical mechanism for ensuring the equitable distribution of welfare. Without a social justice orientation rooted in Pancasila, fiscal policies risk widening the gap between the rich and the poor and, ultimately, betraying the noble aspirations upon which the Indonesian nation was founded.

The Paradox of Tax Policy and Structural Poverty

Constitutionally, taxation in Indonesia is governed by Article 23A of the 1945 Constitution, which stipulates that taxes and other compulsory levies imposed for state purposes must be regulated by law.[29] Based on this constitutional principle, various tax regulations have been enacted and continuously revised in response to evolving economic and social needs, one of the most significant being Law No. 7 of 2021 on the Harmonization of Tax Regulations (*Undang-Undang Harmonisasi Peraturan Perpajakan* or HPP). This legislation was designed to reform Indonesia's taxation framework by revising provisions related to Income Tax (*Pajak Penghasilan*/PPh) Value Added Tax (*Pajak Pertambahan Nilai*/PPN), excise duties (*cukai*), and introducing new instruments such as carbon taxation (*pajak karbon*). Nevertheless, in practice, tax collection has often failed to realize the principle of justice and, in many cases, has generated persistent paradoxes within the fiscal system.

The paradox of tax policy in Indonesia emerges when an instrument theoretically designed to promote social justice and economic redistribution instead contributes to deepening inequality. The tax burden is often felt more heavily by lower- and middle-income groups, while wealthy individuals frequently succeed in identifying avenues to minimize their tax obligations. They often benefit from regulatory loopholes, insufficient transparency, and, in some cases, close relationships with political power to reduce their fiscal responsibilities. Media Wahyudi Askar, Director of Public Policy at the Center of Economic and Law Studies (CELIOS), has noted that many ultra-wealthy Indonesians utilize tax havens and offshore shell companies to shift capital gains abroad. Through such mechanisms, profits generated within Indonesia are recorded as though they originate from foreign jurisdictions, thereby avoiding

[29] Sekretariat Jenderal MPR RI, "Undang-Undang Dasar Negara Republik Indonesia Tahun 1945," Jdih.Bapeten.Go.Id § (1945), https://jdih.bapeten.go.id/en/dokumen/peraturan/undang-undang-dasar-negara-republik-indonesia-tahun-1945.

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domestic taxation and, in some cases, escaping taxation altogether.[30] This condition renders tax justice little more than an empty slogan, while ordinary citizens—who should be protected by the state—bear the most tangible fiscal burdens. Consequently, rather than functioning as an instrument of social justice, taxation risks exacerbating the very inequalities it is intended to address.

Numerous international studies have highlighted the regressive nature of tax systems in developing countries, including Indonesia. Reports by the International Monetary Fund (IMF) emphasize that tax structures in many emerging economies remain heavily dependent on indirect taxes, particularly Value Added Tax (*Pajak Pertambahan Nilai*/PPN), which disproportionately affects low-income households. As a result, the proportional tax burden is often borne more heavily by poorer citizens than by high-income groups who should constitute the primary targets of progressive taxation.[31] Similarly, Oxfam's 2025 report on global fiscal inequality reveals that affluent groups frequently possess greater capacity to avoid taxation through both legal mechanisms and regulatory loopholes, thereby shifting the redistributive burden of taxation onto middle- and lower-income populations.[32] These findings demonstrate a significant divergence between the normative ideal of fiscal justice—which seeks to protect vulnerable groups and balance the distribution of wealth—and the realities of tax administration, which often undermine these objectives.

Fiscal inequality in Indonesia becomes even more apparent when large-scale businesses receive a variety of incentives, including tax holidays, tax allowances, and other forms of fiscal relief, ostensibly to attract investment and accelerate economic growth. From a macroeconomic perspective, such policies may indeed stimulate capital inflows and create employment opportunities.[33] However, when viewed through the lens of microeconomic justice and social

[30] Dendi Siswanto, "CELIOS Ungkap Cara Para Crazy Rich Indonesia Hindari Pajak," kontan.co.id, 2025, https://nasional.kontan.co.id/news/celios-ungkap-cara-para-crazy-rich-indonesia-hindari-pajak?utm_source=chatgpt.com.

[31] Khaled Abdel-Kader and Ruud A. Mooij, "Tax Policy and Inclusive Growth," *IMF Working Papers* 20, no. 271 (2020).

[32] Divya Amladi, "How Are Billionaire and Corporate Power Intensifying Global Inequality?," oxfam, 2025, https://www.oxfamamerica.org/explore/stories/how-are-billionaire-and-corporate-power-intensifying-global-inequality/?utm_source=chatgpt.com.

[33] Massimiliano Cali, Giorgio Presidente, and Thiago Scot, "The Elusive Impact of Corporate Tax Incentives," *The Elusive Impact of Corporate Tax Incentives*, no. February (2025), https://doi.org/10.1596/1813-9450-11061.

equity, these incentives often widen the gap between large corporations and Micro, Small, and Medium Enterprises (MSMEs), which generally do not enjoy comparable benefits. This unequal fiscal treatment weakens the competitiveness of MSMEs despite the fact that they absorb the majority of the national workforce.[34] Consequently, the existing tax policy structure not only fails to perform its corrective function with respect to socioeconomic inequality but may also reproduce structural poverty in a more systemic manner by reinforcing the dominance of certain economic groups over access to capital, markets, and state policy.

Structural poverty in Indonesia is driven not only by low income levels but also by limited access to essential public services, particularly education and healthcare. This challenge becomes even more severe when tax revenues are not allocated equitably to strengthen these fundamental services, leaving impoverished communities trapped in cycles of deprivation that are transmitted across generations.[35] In this regard, the paradox of tax policy extends beyond a technical fiscal issue and becomes a broader structural problem concerning social justice. Qualitative research conducted in the city of Medan, for example, found that poor households experience significant difficulties in accessing education and healthcare due to the absence of health insurance coverage, such as BPJS, and inadequate information regarding available public services.[36] Meanwhile, quantitative studies examining the effectiveness of General Allocation Funds (*Dana Alokasi Umum*/DAU), Special Allocation Funds (*Dana Alokasi Khusus* /DAK), and village funds demonstrate that public fiscal allocations contribute to poverty reduction, although not always through the anticipated channels of economic growth.[37] These findings indicate that without truly inclusive and pro-

[34] Elyana Ade Pertiwi, Arina Nihayati, and Ica Cahayani, "Indonesia's Tax Incentives Policies in Supporting the Post-Pandemic Trade Activities of MSMEs , Mulya Rattan," *Journal of Economics, Business, and Government Challenges Volume* 08, no. 1 (2025): 35–45, https://doi.org/10.33005/ebgc.v8i1.1569.

[35] David M Gordon, "Taxation of the Poor and the Normative Theory of Tax Incidence," *The American Economic Review* 62, no. 1 (1972): 319–28.

[36] Dedy Lazuardi et al., "Peningkatan Akses Layanan Dasar Untuk Mengurangi Kemiskinan : Pendekatan Berbasis Pemberdayaan Masyarakat Di Kota Medan," *Lebah* 18, no. 2 (2025): 69–76.

[37] Mochamad Gatot Awaludin and Puji Wibowo, "Pengaruh Pendapatan Asli Daerah, Dana Alokasi Khusus Fisik, Dan Dana Desa Terhadap Kemiskinan Dan PDRB Daerah Tertinggal," *Jurnalku* 3, no. 4 (2023): 445–69, https://doi.org/10.54957/jurnalku.v3i4.645.

poor taxation and budgeting policies, economic structures tend to reproduce inequality and reinforce structural poverty over the long term.

Weak fiscal governance further aggravates the paradox of taxation in Indonesia. Corruption and tax avoidance practices, often facilitated through legal and regulatory loopholes, undermine the moral function of taxation as an instrument of social justice. The International Monetary Fund has observed that corruption weakens tax revenues and deprives critical sectors such as education and healthcare of much-needed resources.[38] More ironically, a 2023 report by the World Bank Group revealed that Indonesia's tax revenue performance ranks among the weakest globally. This is reflected in the country's tax-to-GDP ratio, which reached only 9.1 percent in 2021. This figure placed Indonesia near the bottom of global rankings and significantly below several middle-income countries in the region, including Cambodia (18.0%), Malaysia (11.9%), the Philippines (15.2%), Thailand (15.7%), and Vietnam (14.7%).[39]

Such conditions contribute directly to the reproduction of structural poverty, as poor families face substantial barriers to social mobility. A significant proportion of their income is absorbed by basic necessities, many of which are subject to regressive consumption taxes.[40] Consequently, their capacity to invest in education and healthcare becomes increasingly limited. As Amartya Sen argues in *Development as Freedom*, restricted access to essential public services constrains individuals' capabilities to escape poverty.[41] Therefore, tax structures and budget allocation patterns that lack inclusiveness reinforce intergenerational cycles of poverty while simultaneously highlighting the state's failure to fulfill its mandate of social justice.

For this reason, tax reform in Indonesia should be directed toward an epistemological reconstruction grounded in the social justice principles of Pancasila. Such an approach requires higher-income groups to contribute

[38] International Monetary Fund (IMF), "Laporan Tahunan IMF 2018 Tinjauan Umum Membangun Masa Depan Bersama" (Washington DC, 2018).

[39] Rong Qian and Grzegorz Poniatowski, "Economic Policy : Estimating Value Added Tax (VAT) and Corporate Income Tax (CIT) Gaps in Indonesia (English)," *The Elgar Companion to the OECD*, 2023.

[40] M Adnan Lira, "Pengaruh Kemiskinan Struktural Terhadap Penegakan Hukum," *Jurnal Hukum Dan Pranata Sosial Islam* 5, no. 2 (2023): 2485–96, https://doi.org/10.37680/almanhaj.v5i2.3816.

[41] Amartya Sen, *Develeopment as Freedom*, in *Anchor Books, New York* (New York: Alfred A. Knopf, Inc., 1999).

proportionally greater tax payments while reducing excessive fiscal incentives granted to large corporations. To be effective, these measures must be accompanied by transparency and accountability in the management of public funds. By integrating the Pancasila worldview with theories of justice, taxation can be understood not merely as a fiscal instrument but also as a moral mechanism for ensuring the equitable distribution of welfare. In this way, the taxation system may serve as a philosophical-practical instrument for realizing social justice and addressing structural poverty in Indonesia.

Integrating Pancasila and Theories of Justice

To improve fiscal policy and address structural poverty in Indonesia, a paradigm shift is required—from a purely economistic framework toward a more comprehensive philosophical paradigm.[42] Fiscal policy, particularly taxation, levies, and other forms of public revenue, should not be viewed merely as technical instruments for reducing budget deficits or financing infrastructure development. Rather, they must be understood as expressions of political ethics that test the extent to which the state fulfills the principle of social justice.

As the philosophical foundation of the state, Pancasila provides a strong normative basis for reinterpreting the direction of fiscal policy. The fifth principle, "Social Justice for All Indonesian People (*Keadilan sosial bagi seluruh rakyat Indonesia*)," affirms that taxation should be designed not for short-term pragmatic interests but as an institutional mechanism for reducing structural inequalities and ensuring equitable welfare.[43] Consequently, tax reform grounded in Pancasila is not merely a technocratic necessity but also a moral imperative for a state seeking to preserve its social legitimacy.

It is important to recognize that the concept of social justice embodied in Pancasila did not emerge in a vacuum. Rather, it is the product of a long dialectical process involving modern ideas, local traditions, and the national vision of Indonesia's founding figures. Sukarno, for example, in his speech before the Investigating Committee for Preparatory Work for Independence (BPUPKI) on June 1, 1945, interpreted the fifth principle as an embodiment of the spirit of *gotong royong* (mutual cooperation), rejecting both Western liberal individualism

[42] Mohammad Muslih, Usmanul Khakim, and Amir Sahidin, "An In-Depth Analysis of Al Faruqi's Theory of Islamization of Knowledge: A Perspective From Thomas Kuhn's Paradigm Shift Theory," *Hamdard Islamicus* 47, no. 1 (2024): 27–49, https://doi.org/10.57144/hi.v47i1.436.

[43] Febriansyah and Prasetyo, *Konsep Keadilan Pancasila*.

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and feudal systems that oppressed the common people. For him, social justice represented the realization of *socio-nationalism*, emphasizing solidarity with the oppressed as the foundation of national unity.[44] This perspective was reinforced by Mohammad Hatta, who argued that social justice could only be achieved through economic democracy. For Hatta, economic democracy meant rejecting the dominance of large-scale capitalism and promoting a cooperative economic system based on collective participation and equitable prosperity.[45]

Beyond these two founding fathers, other prominent figures of Indonesia's independence movement, such as Tan Malaka, Mohammad Natsir, and Hamka, also offered significant perspectives on social justice. In *Madilog*, Tan Malaka argued that justice could not be realized without the economic emancipation of the people from colonial and capitalist structures of domination.[46] Natsir, in *Politics Through the Path of Da'wah*, emphasized the moral dimension of wealth distribution, asserting that economic policy should ensure a balance between individual interests and the social responsibilities of the Muslim community.[47] Meanwhile, Hamka maintained that Islam had formulated a comprehensive conception of social justice encompassing individual rights, social obligations, and the role of the state in regulating wealth. According to Hamka, this framework enables a more balanced and equitable distribution of wealth than ideologies constructed solely by human reason.[48] When applied to the context of public policy, these perspectives demonstrate that social justice in Pancasila should not be understood merely as a matter of material distribution. Rather, it entails the integration of moral values, national solidarity, and the ethical commitment of the state to protect and empower the vulnerable.

The fifth principle of Pancasila, which emphasizes social justice, can only be fully understood when interpreted in relation to the other principles within the integral framework of the Pancasila worldview. As Kaelan argues, Pancasila constitutes a philosophical system possessing ontological, epistemological, and

[44] Arsip Nasional Republik Indonesia, Pameran Arsip Virtual Lahirnya Pancasila, 84 a, issued 2020, https://anri.go.id/download/pameran-arsip-virtual-lahirnya-pancasila-1590913496.

[45] Mohammad Hatta, *Kumpulan Karangan* (Jakarta: Bulan Bintang, 1976); Bur Rasuanto, "Keadilan Sosial Dua Pemikiran Indonesia: Soekarno Dan Hatta," *Wacana, Journal of the Humanities of Indonesia* 2, no. 1 (2015): 102, https://doi.org/10.17510/wjhi.v2i1.274.

[46] Tan Malaka, *Madilog: Materialisme, Dialektika Dan Logika* (Jakarta: Widjaya, 1943).

[47] Mohammad Natsir, "Politik Melalui Jalur Dakwah," in *Memoar: Senarai Kiprah Sejarah* (Jakarta: Grafiti, 1993).

[48] Hamka, *Keadilan Sosial Dalam Islam*.

axiological unity. Consequently, the concept of justice cannot be separated from the values of humanity embodied in the second principle (*sila ke-dua*) and national unity embodied in the third principle (*sila ke-tiga*).[49] Within this worldview, fiscal justice should not be reduced to a mere question of material distribution; rather, it must be understood as an ethical instrument for strengthening social solidarity and reinforcing national integration. Accordingly, progressive taxation, when interpreted through the lens of the Pancasila worldview, is not simply a legal obligation imposed upon citizens but a manifestation of moral and social responsibility grounded in the principles of humanity and fraternity. This perspective is reinforced by Notonagoro's view that Pancasila serves both as the philosophical foundation of the state and as a moral orientation. Therefore, all public policies, including fiscal policies, should function as normative mechanisms for realizing the ideal of social justice for all Indonesian people.[50]

To strengthen the normative justification for fiscal policy in Indonesia, the philosophical foundations of Pancasila may be integrated with established theories of justice. The fifth principle of Pancasila, "Social Justice for All Indonesian People (*Keadilan sosial bagi seluruh rakyat Indonesia*)," emphasizes that resources should be distributed fairly and equitably while prioritizing the welfare of society's most vulnerable groups.[51] This principle resonates with John Rawls's difference principle in *A Theory of Justice*, which maintains that social and economic inequalities are justifiable only if they provide the greatest benefit to the least advantaged members of society.[52] This perspective highlights that justice cannot be understood merely in formal or legalistic terms but must address substantive socioeconomic inequalities.[53]

The principle of social justice in the fifth principle of Pancasila also aligns closely with Aristotle's theory of justice. In *Nicomachean Ethics*, Aristotle distinguishes between distributive and corrective justice. Distributive justice concerns the fair allocation of resources, whereby individuals in similar circumstances receive equal treatment while those in different circumstances receive allocations proportional to their conditions and contributions. Corrective

[49] Kaelan, *Pendidikan Pancasila* (Yogyakarta: Penerbit Paradigma, 2010).
[50] Notonagoro, *Pancasila Dasar Falsafah Negara*.
[51] Notonagoro.
[52] Rawls, *A Theory of Justice*.
[53] Suhardin Yohanes, "Konsep Keadilan Dari John Rawls Dengan Keadilan Pancasila."

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justice, by contrast, seeks to restore balance when one party has suffered harm, for example through compensation or legal sanctions.[54] In the context of fiscal policy, these principles can be implemented through progressive taxation. Progressive taxation should be viewed not merely as a mechanism for increasing state revenue but also as a means of redistributing wealth, reducing inequality, and preserving socioeconomic balance. In this way, Aristotle's conception of justice can be harmonized with the spirit of social justice embodied in Pancasila and translated into practical public policy.

The principle of social justice contained within the fifth principle of Pancasila can also be interpreted through the lens of classical Islamic political philosophy. In *al-Madinah al-Fadilah* (The Virtuous City), al-Farabi argues that justice constitutes the primary foundation of social order because only through justice can society attain its highest objective, namely happiness (*sa'adah*). For al-Farabi, justice extends beyond the distribution of wealth or political office; it involves placing each individual according to his or her capacity, function, and excellence within the social structure.[55] As noted by Ghanem, this conception contains a powerful argument that injustice (*jawr*)—whether in the form of oppression, the misallocation of social roles, or unequal distribution—undermines the foundations of collective life and threatens the survival of society itself.[56] Consequently, justice functions as a political mechanism that ensures the proper distribution of rights and property while preventing social violations and abuses.

This line of thought was further developed by Ibn Khaldun in *al-Muqaddimah*, particularly in his discussion of taxation. According to Ibn Khaldun, the sustainability of the state depends upon a tax system administered fairly toward property owners. Fiscal justice encourages citizens to develop their wealth, strengthens the economic base of society, and ultimately increases state revenues. Conversely, coercive taxation, unjust levies, and manipulation of commercial activity may generate short-term gains but ultimately damage productivity, weaken the tax system, and undermine civilization (*'umrān*).[57] This perspective demonstrates that justice is not merely a moral virtue but also a

[54] Aristoteles, *The Nicomachean Ethics*.

[55] Al-Farabi, *Ara' Ahl Al-Madinah Al-Fadhilah*.

[56] Hiba Ghanem, "Translating Justice: Between Al-Farabi and Derrida" (Lancaster University, 2015).

[57] Khaldun, *Muqaddimah Ibn Khaldun*.

structural prerequisite for social welfare and political stability.[58] Such a view closely corresponds to the Pancasila principle of social justice for all Indonesian people, whereby the distribution of economic burdens and benefits must be managed fairly to prevent social decline and national deterioration.[59]

From the foregoing discussion, it becomes evident that reconstructing the concept of social justice within Indonesia's taxation policy is not merely a technical requirement but also a moral and philosophical necessity. Taxation must be positioned as an instrument of social justice that protects vulnerable groups and reduces structural poverty arising from unequal access to resources. Available evidence indicates that the existing tax system has not yet effectively reduced structural poverty in Indonesia. This suggests that current fiscal policies remain insufficiently aligned with Pancasila as the nation's worldview and with the broader principles of justice articulated by major philosophical thinkers. Consequently, the political will to establish a truly equitable tax system represents a critical test of Indonesia's commitment to realizing the constitutional ideal of "Social Justice for All Indonesian People (*keadilan sosial bagi seluruh rakyat Indonesia*)."

Conclusion

Social justice within the framework of the Pancasila worldview should be understood not merely as a normative ideal but as an axiological principle that serves as the benchmark for all public policies and the practical conduct of national life. Pancasila offers a holistic paradigm of justice that integrates the values of transcendence, humanity, national unity, democracy, and social solidarity. Consequently, every state policy, including taxation policy, must extend beyond a purely technocratic and economistic logic. Taxation should be transformed into a moral and spiritual instrument that embodies both ethical responsibility and national solidarity, whereby those with greater economic capacity contribute more in order to protect and empower the less fortunate. Within this framework, the legitimacy of the state derives not only from legal authority but also from its moral consistency in returning the benefits of taxation to the people through welfare programs, education, healthcare, and social protection. Upholding social justice, therefore, means preserving the consistency

[58] Zulfatul Qamariyah, "Konsep Keadilan Pajak Dalam Perspektif Ibnu Khaldun" (Institut Agama Islam Negeri Madura, 2023).

[59] Febriansyah and Prasetyo, *Konsep Keadilan Pancasila*.

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of Pancasila as the nation's philosophy of life and establishing it as an ethical guide capable of leading Indonesia beyond the paradox of injustice toward a society that is just, civilized, and prosperous.

To realize this vision, strategic measures are required in the form of tax policy reforms oriented toward reducing inequality and addressing structural poverty. The government must strengthen regulatory frameworks that prioritize the interests of vulnerable groups, enhance transparency and accountability in tax administration, and enforce the law firmly against tax avoidance practices. Furthermore, it is essential to cultivate a collective awareness that taxation is not merely an administrative obligation but a tangible expression of national solidarity and shared responsibility. Through such efforts, the taxation system can function not only as a fiscal instrument but also as a transformative mechanism for realizing the constitutional mandate of social justice for all Indonesian people.[]

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