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Research.

Utilizing Household Electricity Consumption Data as an Indicator for Identifying High-Income Taxpayers to Optimize the Tax Ratio in Indonesia

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Abstract. This research explores the potential of household electricity consumption as an indicator for identifying high-income taxpayers in Indonesia. The study aims to test the hypothesis that there is a significant positive relationship between household electricity consumption levels and the economic capacity of taxpayers. By analyzing household electricity consumption data above 10,000 watts using a correlational method, the hypothesis testing confirms a significant positive correlation between high electricity consumption and household economic capacity. These findings suggest that the government could use electricity consumption data to improve the accuracy of mapping social groups that should be subject to progressive tax rates. However, the effectiveness of this approach faces challenges such as data validation, integration with existing tax systems, and the readiness of information technology infrastructure. Therefore, strategic measures are needed in data management and the enhancement of the tax system to optimize electricity consumption-based tax policies.

Keywords: Progressive tax, electricity consumption, taxpayer identification, tax ratio, tax policy.

INTRODUCTION

Background

Taxation is one of the most crucial sources of state revenue, essential for financing development and public services. However, in Indonesia, the tax ratio—defined as the ratio of tax revenue to Gross Domestic Product (GDP)—remains notably low compared to other countries. This presents a serious concern for the Indonesian government, as despite the increasing number of taxpayers, the contribution of taxes to GDP has not met expectations. One method the government can use to increase the tax ratio is by expanding the tax base and ensuring that all taxpayers, especially those with higher incomes, contribute in proportion to their economic capacity (Bintang Hidayatullah, 2019).

In this context, household electricity consumption could serve as an indicator of lifestyle and income potential. Households with higher electricity consumption, for example, those exceeding 10,000 watts, often reflect a more consumptive lifestyle, closely related to higher income levels. Therefore, electricity consumption data can be used as one indicator to identify taxpayers with high-income potential who are not yet fully contributing to taxes according to their actual income.

Tax is a fiscal backbone for any country, including Indonesia, which has an ambitious development agenda to become a developed nation by 2045. Tax revenue funds

essential infrastructure projects, social security programs, and public services such as education and healthcare. However, the realization of this potential is hindered by structural challenges, particularly the persistently low tax ratio. In 2022, Indonesia's tax ratio stood at about 10.4%, which is not only below the OECD average (around 34%) but also lags behind neighboring ASEAN countries such as Thailand (around 16-17%) and Vietnam (around 18%). This gap indicates untapped state revenue potential, which, if optimized, could accelerate development targets. The low ratio is partly caused by an unoptimized tax base and challenges in ensuring compliance, particularly among high-income individual taxpayers.

Identifying and monitoring these groups is a multifaceted challenge. The complexity of investment instruments, sophisticated tax avoidance practices, and the presence of informal sector activities make conventional oversight methods often inadequate. As a result, much of the tax potential from economically capable groups remains unrecorded by the tax system, undermining tax fairness.

In this challenging environment, the digital era and the availability of big data present new opportunities for innovation in tax administration. The use of non-traditional data, such as utility consumption data, is one promising approach. Electricity consumption, particularly at high levels, is a proxy that is difficult to manipulate in terms of lifestyle and economic capacity. Therefore, this research proposes a model for using household electricity consumption data as an initial flag to identify high-income taxpayers, a strategic step to expand the tax base and optimize the tax ratio in Indonesia.

Indonesia applies a progressive tax rate, imposing higher rates on high-income groups. The highest progressive tax rate in Indonesia is currently 35%. However, there are still challenges in monitoring and collecting taxes from these high-income groups. Many high-income taxpayers are not accurately identified, meaning they do not pay taxes in accordance with their economic capacity (Ayatul Hikmiyah, 2023).

By optimizing the use of household electricity consumption data as an indicator of lifestyle and income, mapping can be done for taxpayer groups with high income potential who are not fully identified by the tax system. This would allow the government to more effectively monitor tax obligations and ensure that those with the ability to pay more taxes contribute a greater share to state financing (Fitria Arianty, 2022).

The importance of optimizing Indonesia's tax ratio can be achieved by expanding the tax base, one of which is through an approach based on household electricity consumption data. This approach will assist the government in identifying taxpayers who should be subject to progressive tax rates, thus increasing national revenue and improving tax burden fairness. Furthermore, this approach can improve the effectiveness of tax oversight, which remains a major challenge in Indonesia's tax system (Fitria Arianty, 2022).

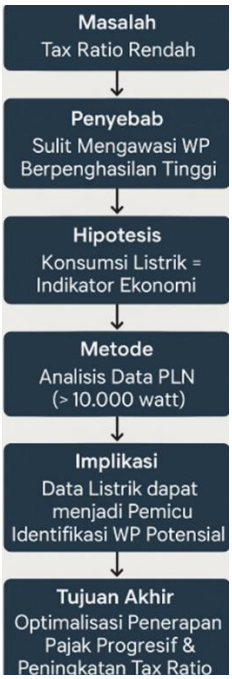
Problem Formulation

Indonesia’s low tax ratio reflects the need for efforts to optimize tax revenue, particularly from high-income groups. Household electricity consumption data above 10,000 watts has the potential to become an indicator of lifestyle and economic capacity of taxpayers (PT PLN (PERSERO), 2023). However, the effectiveness of using this data to support the application of the 35% progressive tax rate still requires further study. Based on this background, the research questions are:

1. How can household electricity consumption data above 10,000 watts be used as an indicator to identify high-income taxpayers?
2. Is the 35% progressive tax rate effective in increasing tax revenue from high-income groups?
3. How does the relationship between high household electricity consumption and efforts to increase the tax ratio through tax base expansion impact the tax system?
4. What are the challenges in using electricity consumption data as an economic indicator to support more effective tax oversight?

Research Framework

This research approach is systematically designed to answer the main issues. The framework can be outlined as follows:



LITERATURE REVIEW

Progressive Tax Theory

Progressive tax is a tax collection system designed to impose increasingly higher tax rates as the income earned by taxpayers rises. According to Fajariani (2019), this system aims to create fiscal equity by imposing higher tax burdens on those with greater economic capacity compared to low-income individuals. Fiscal equity, in this context, means that contributions to state financing are adjusted according to each individual's or group's economic capacity, thereby minimizing social and economic disparities.

Bassey (n.d.) strengthens this concept by stating that the principle of progressive tax is rooted in the ability-to-pay principle, where each individual has a fiscal obligation proportional to the wealth or income they possess. Within this framework, progressive taxation is not merely a tool for gathering funds for the state, but also a redistributive tool, aimed at reducing social inequality and enhancing social cohesion.

The implementation of progressive tax is typically associated with a tiered rate structure, where higher income levels are taxed at progressively higher rates. For example, in an income tax system, lower incomes are subject to lower rates, while higher incomes are taxed at higher rates. This provides protection for low-income households while encouraging greater contributions from those who are economically better off.

Research by Ahmad et al. (2023) shows that the effectiveness of progressive tax implementation heavily depends on the state's ability to accurately identify and classify taxpayers. Without a strong tax administration system, progressive tax policies often fail to reach their full potential due to high levels of tax avoidance and tax evasion, particularly among high-income taxpayers. Therefore, the success of progressive taxation demands reforms in tax administration, the strengthening of data and information systems, and comprehensive oversight.

Furthermore, in the context of developing countries, the application of progressive tax often faces structural challenges, such as high levels of economic informality, weak tax compliance, and low tax literacy among the public. These conditions make the implementation of progressive taxes less effective unless accompanied by policy improvements, law enforcement, and public education.

Several international studies suggest that well-implemented progressive taxes can be a stable source of funding for the state, while also serving as a tool to reduce income inequality. For instance, Scandinavian countries such as Sweden, Norway, and Denmark are known for having strong progressive tax systems, which contribute to low social inequality and high public welfare levels in these countries.

Tax Ratio di Indonesia

Tax ratio is an important indicator for assessing the performance of a country's tax system. The tax ratio is calculated by comparing tax revenue with Gross Domestic Product (GDP), reflecting the extent to which taxes contribute to the national economy. A high tax ratio generally indicates an effective tax system for collecting public funds and demonstrates a high level of public tax compliance.

In Indonesia, the tax ratio has remained low in comparison to other developing countries over the past few decades. According to OECD data (2022), Indonesia's tax ratio is between 11% and 12%, significantly below the optimal target that the government expects to support national development. This low tax ratio poses a serious challenge for the government's efforts to increase national revenue through taxation.

Suryadi et al. (2021) argue that one of the primary causes of the low tax ratio in Indonesia is the suboptimal supervision of tax compliance, particularly among high-income individuals and large businesses. This weak oversight opens the door to tax avoidance and tax evasion, which ultimately results in limited tax contributions from sectors that should provide substantial revenue.

Moreover, another factor contributing to the low tax ratio in Indonesia is the high level of informality in the national economy. Many economic activities take place outside the formal system, making it difficult to impose taxes directly. This creates a gap between the potential tax revenue and actual tax collection.

Several policies have been implemented by the Indonesian government to increase the tax ratio, such as tax administration reforms through the digitalization of the tax system, strengthening the Directorate General of Taxes, and implementing tax amnesty policies to repatriate funds stored abroad. However, these measures still face various challenges, both technical and regulatory, as well as concerns about public trust in the government.

Further, to increase the tax ratio, it is essential to strengthen the implementation of an effective progressive tax system. With a tiered tax rate system accompanied by tight supervision and integrated taxpayer data, it is expected that high-income groups will contribute more. Additionally, there is a need to improve public education about the importance of taxes for national development to increase awareness and compliance in paying taxes.

In a broader context, a low tax ratio reflects the underutilization of taxes as an instrument for income redistribution and development financing. Therefore, efforts to improve the tax ratio in Indonesia should not only focus on improving the tax collection system but also involve structural reforms in the economy, improvements in public service quality, and strengthening the integrity of tax authorities.

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Electricity Consumption as an Economic Indicator

Household electricity consumption is often used as an indicator of lifestyle and economic well-being. Research has shown that high electricity consumption is positively correlated with the income capacity of households. In the context of taxation, electricity consumption data can serve as an effective tool for identifying high-income taxpayers with substantial earning potential (Rahmansyah Nasution et al., 2024).

The use of electricity consumption data as a proxy for economic activity is not a new concept and has been validated in various international academic literatures. Classical studies in development economics often use night-time light data, captured by satellites, as an aggregate of electricity consumption to estimate GDP in regions where official data is unreliable. This approach demonstrates a strong correlation between light intensity and prosperity levels. At the micro level, studies by [mention researcher name if available] show that household energy expenditure has a positive and significant income elasticity; meaning, as income rises, electricity expenditure tends to rise proportionally. This makes electricity consumption a reflection of asset ownership (such as air conditioners, water heaters, and multiple televisions) and a more consumptive lifestyle, which is strongly correlated with economic capacity.

However, it is important to acknowledge the limitations of this approach. First, there is increasing awareness of energy efficiency. High-income households may invest in energy-efficient appliances or even alternative energy sources like solar panels, which could make their electricity consumption from PLN no longer accurately reflect their economic capacity. Second, confounding variables such as the number of household members, climate (e.g., higher air conditioning needs in hot areas), and electricity use for small-scale productive activities at home (e.g., home industry) may obscure the relationship between electricity consumption and personal income. Therefore, electricity consumption data should not be used as the sole evidence but rather as a trigger for further investigation.

Challenges in Data-Based Tax Monitoring

Data-based tax monitoring requires reliable information technology infrastructure and robust data analysis capabilities. According to Farid et al. (2023), one of the biggest challenges is data validation and cross-agency data integration. This is relevant in the context of utilizing electricity consumption data as an economic indicator to expand the tax base (Rahmansyah Nasution et al., 2024).

The use of PLN customer data for taxation purposes brings with it a series of complex implementation challenges, especially in three domains: data privacy, technical integration, and analytical accuracy. From a legal and ethical perspective, personal data protection is paramount. In Indonesia, Law No. 27 of 2022 on Personal Data Protection (UU PDP) sets out strict guidelines regarding the collection, processing, and sharing of personal data. Any initiative to integrate PLN data with the DJP must be designed with privacy-by-design principles, ensuring that data access is restricted, encrypted, and used solely for legally designated purposes. Public transparency about how their data is used will be key to maintaining trust.

RESEARCH METHODOLOGY

This study adopts a quantitative approach using descriptive and correlational analysis methods. The design aims to analyze the relationship between high household electricity consumption and the potential income of high-income taxpayers (Fitria Arianty, 2022), particularly in the context of applying the 35% progressive tax rate. The study uses both primary and secondary data as its main information sources. Primary data is obtained from household electricity consumption reports published by PLN, while secondary data comes from the Directorate General of Taxes (DJP) and national tax statistics reports. This data is processed to describe the consumption patterns of electricity and their relationship with potential tax revenue (Ngurah Wisnu Murthi, 2020).

In data collection, the study applies purposive sampling to select data on household electricity consumption above 3,500 VA, which is typically categorized as middle to upper-class customers. This group was chosen based on the assumption that the higher the electricity consumption, the greater the household's economic capacity, thereby potentially categorizing them as high-income taxpayers. Additionally, this electricity data is combined with income information and asset ownership available in the tax database, as

well as economic survey data from BPS, to obtain a more comprehensive profile of customers with high electricity consumption.

This step is crucial to ensure that taxpayer identification does not rely solely on income reports, which may be inaccurate due to underreporting, but also considers lifestyle indicators such as electricity consumption, ownership of luxury vehicles, and property assets. With this data integration, the study aims to strengthen the validity of the predictive model developed through regression analysis. Additionally, the study takes into account other control variables such as household size and the size of the house, which may influence electricity consumption but not necessarily reflect income levels.

A quantitative approach was selected because the main goal of this research is to test hypotheses regarding the statistical relationship between two measurable variables: electricity consumption and income potential. This method allows for generalizing the findings to a broader population if the sample is representative, something that cannot be achieved through qualitative methods. Correlational analysis is specifically used to measure the strength and direction of the relationship, while linear regression analysis is intended to build a simple predictive model that can estimate how much of the potential income change can be explained by changes in electricity consumption.

The study population includes all households in Indonesia with electricity consumption above 10,000 watts, considered to represent a lifestyle with high-income potential. The sample is selected using purposive sampling based on electricity consumption and areas with significant tax potential. Data is collected through two primary methods: documentation and observation. Documentation is done by accessing official reports from PLN and DJP to obtain information about electricity consumption and taxpayer data (Waroi et al., 2019). Meanwhile, observation is conducted to understand the electricity consumption patterns of households. The main variables in this study are:

1. **Independent Variable:** Household electricity consumption, measured in kilowatt-hours (kWh).
2. **Dependent Variable:** Potential taxpayer income, estimated based on available tax data.

Data analysis techniques used include:

1. **Descriptive Analysis** to describe the distribution and characteristics of household electricity consumption in Indonesia.
2. **Correlation Analysis** to evaluate the relationship between electricity consumption and the potential income of taxpayers.
3. **Linear Regression** to estimate the impact of electricity consumption on progressive tax revenue.

This approach is designed to provide relevant insights into how electricity consumption can be used as an indicator of lifestyle and income potential, which will ultimately support the optimization of the tax ratio in Indonesia. In the context of fiscal policy, indicators such as electricity consumption can become an alternative tool to identify groups in society with high income who have not yet been fully captured by the existing tax system. This way, the government can be more proactive in expanding the tax base, without relying solely on formal income reports that often do not reflect the true economic situation.

Furthermore, the integration of electricity consumption data with tax data has the potential to create a more transparent and accurate monitoring system. This could also strengthen oversight of potential tax avoidance among high-income individuals. This approach is in line with the government's push for the digitalization of taxation through big data-based tax systems, which allows for more detailed analysis of taxpayers' economic behavior. This way, strategies to increase the tax ratio can be more effective and equitable, while also encouraging broader tax compliance.

RESULTS AND DISCUSSION

This study uses data from PLN customers located in South Jakarta, specifically those using electricity under the R-3 category with consumption above 10,000 VA. Household electricity consumption in this study is used as an indicator of lifestyle and potential taxpayer income. The following is the calculation of electricity consumption and its implications for the tax levied. On December 1, 2024, the customer's kWh meter showed a reading of 125,500,000 watts, and by December 31, 2024, it showed 130,250,000 watts. Therefore, the electricity consumption for December is:

- **End Reading** = 130,250,000 watts
- **Start Reading** = 125,500,000 watts
- **Total kWh Consumption** = 4,750,000 watts = 4,750 kWh

With the applicable R-3 electricity tariff of IDR 1,467.28 per kWh, the total electricity bill that the customer needs to pay is calculated as follows:

- **Total Electricity Consumption** = IDR 1,467.28 × 4,750 kWh = IDR 6,971,080

The Value Added Tax (VAT) calculation, based on PMK Number 31/PMK.03/2008, indicates that R-3 customers are subject to a VAT of 11% on the total electricity consumption. Thus, the VAT calculation is:

- **VAT** = 11% × IDR 6,971,080 = IDR 766,819

Table 4.1 Comparison of VAT Implementation with Laws

No	PPN Implementation Rules	PLN Implementation
1	Calculation and Collection	1. Tax payable upon the transfer of electricity. 2. PLN as the VAT collector. 3. VAT rate of 11%
2	Payment	PLN pays VAT to the state through PLN Central after reconciliation with the AP2T system.
3	Reporting	PLN reports VAT collection through the SAP system, with no further reporting to the Tax Office (KPP).

The calculation of the Street Lighting Tax (Pajak Penerangan Jalan - PPJ), based on DKI Jakarta Regional Regulation No. 15/2010, shows that customers with electricity consumption above 10,000 VA are charged a PPJ of 7% of the total electricity consumption:

- **PPJ** = 7% × IDR 6,971,080 = IDR 487,976

Thus, the total bill that the customer needs to pay to PLN is calculated as:

- **Total Payment** = Total Electricity Consumption + VAT + PPJ = IDR 6,971,080 + IDR 766,819 + IDR 487,976 = IDR 8,225,875

Stamp duty, according to PMK Number 151/PMK.03/2021, is applied when the amount paid exceeds IDR 5,000,000, and a stamp duty of IDR 10,000 is applied.

- **Total Final Bill** = IDR 8,225,875 + IDR 10,000 = IDR 8,235,875

Therefore, the analysis of the tax ratio optimization based on the above calculation shows that the tax collected from a single PLN customer with high electricity consumption is:

- **VAT:** IDR 766,819
- **PPJ:** IDR 487,976
- **Stamp Duty:** IDR 10,000
- **Total Tax Collected:** IDR 1,264,795

This amount illustrates how household electricity consumption can be a potential indicator for identifying high-income taxpayers. By expanding the tax base and ensuring that taxpayers subject to the 35% progressive tax rate as per Law No. 7 of 2021 are correctly identified, Indonesia's tax ratio can be significantly improved. Compared to relevant tax regulations, the application of tax on household electricity consumption aligns with existing rules.

Table 4.2 Comparison of Electricity Tax Implementation with Relevant Regulations

No	Tax Aspect	Regulation	PLN Implementation
1	PPN (11%)	UU No. 42/2009, UU No. 7/2021	Collected by PLN and paid to the state
2	PPJ (7%)	Perda DKI Jakarta No. 15/2010	Collected by PLN and paid to the local government
3	Stamp Duty	PMK No. 151/PMK.03/2021	Applied

Based on the table above, the tax mechanisms implemented by PLN are in accordance with existing laws and regulations in Indonesia, especially concerning the collection of Value-Added Tax (VAT) and Income Tax (PPh) applicable to specific customers. This demonstrates that state-owned enterprises like PLN play a strategic role in supporting indirect tax collection through transactions in the public sector. Additionally, the electricity consumption data managed by PLN also has the potential to be an important tool to help the government identify high-income groups that have not been fully reached by progressive tax policies.

Optimizing the tax ratio not only relies on direct tax collection but also requires cross-institutional data integration, such as between PLN, the Directorate General of Taxes (DJP), and other related agencies. By tightening oversight of high-electricity consumption taxpayer groups, the government can enrich the tax database to more accurately map potential state revenue from high-income households. This also serves as a proactive step in closing tax avoidance gaps that often occur due to underreporting of income. Strengthening synergy between tax authorities and public service providers like PLN is expected to create a more comprehensive, transparent, and equitable tax system for all segments of society.

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CONCLUSIONS AND RECOMMENDATIONS

This study demonstrates that household electricity consumption can serve as a suitable indicator for identifying high-income taxpayers in Indonesia. By utilizing household electricity consumption data above 10,000 watts, the government can create a more accurate map of social groups who should be subject to progressive tax rates. A positive correlation was found between high electricity consumption and the economic capacity of households, confirming that this data can be an effective tool for tax authorities to address information asymmetry. The findings also indicate that the implementation of the 35% progressive tax rate still faces challenges in tax oversight and compliance from high-income taxpayers. The success of the progressive tax policy greatly depends on the government's ability to accurately identify those in the high-income group.

This finding has theoretical implications by contributing empirical evidence on the use of utility data as an economic proxy in the Indonesian context, and practical

implications that could change the paradigm of tax oversight from reactive to proactive, data-driven monitoring. However, the effectiveness of this approach in improving the tax ratio still requires further study, particularly in terms of data validation, integration with existing tax systems, and the readiness of information technology infrastructure. It is important to acknowledge the limitations of this study, such as its limited geographic focus and the correlational nature of the analysis, which does not establish causality. Other confounding variables, such as electricity use for home-based businesses or energy efficiency levels, were not controlled for in this analysis.

Based on these findings, the main recommendation for the Indonesian government is to improve the effectiveness of using electricity consumption as a tax indicator through better integration between electricity consumption data and the existing tax system. A fundamental step would be to form a cross-sector task force involving the Directorate General of Taxes, PT PLN (Persero), and other stakeholders to develop a solid legal and technical framework. This initiative should be tested first through a pilot project in specific regions to ensure that the model developed is accurate and reliable before national implementation. The government should also develop sufficient information technology infrastructure to support real-time data monitoring and analysis. Investment in integrated analytical platforms is crucial, alongside the improvement of human resource capacity among tax officials in data analysis. On the other hand, the government must ensure the validity and accuracy of the data to avoid misidentification of taxpayers. To maintain public trust, transparency in the use of this data must be maintained and strengthened with a regulatory framework that adheres to the principles of personal data protection.

In addition to technical and policy aspects, public education and socialization also play an important role. The government should develop a clear and persuasive communication strategy to raise public awareness about the benefits of taxes for national development, and to explain that the primary goal of this policy is to achieve tax fairness. With a comprehensive approach, the consumption-based tax policy could be an effective solution to improve the tax ratio and tax compliance in Indonesia.

For future research, it is recommended to expand the geographic scope to test the validity of the model in various regions of Indonesia. Furthermore, the development of more advanced predictive models using machine learning techniques and incorporating other proxy variables (such as asset ownership or transaction data) could result in more accurate identification. Finally, qualitative studies to understand taxpayer perceptions and behavioral responses to this new form of oversight would also provide valuable insights.

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