



Regulation of Income Tax in Law Number 7 of 2021 in An Effort to Create Justice and Legal Certainty

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ARTICLE INFO

Article history:

Received Sep 25, 2022

Revised Oct 11, 2022

Accepted Oct 27, 2022

Keywords:

Income Tax;
Justice;
Legal Certainty;
Regulation.

ABSTRACT

Income Tax Regulations in Law No. 7 of 2021 Concerning Harmonization of Tax Regulations has brought changes to the existence of income tax as a source of state revenue. One of the considerations for changing the Income Tax Law, in addition to increasing state revenues from the tax sector, is to provide justice and certainty for taxpayers. Justice and certainty are requirements for tax collection that must always be considered when drafting regulations in the taxation sector. This research will examine the income tax regulation in Law No. 7 of 2021 from the perspective of justice and legal certainty. Data mining is carried out using secondary data in the form of primary legal materials and secondary legal materials. Based on the data obtained, it can be concluded that the income tax regulation in Law No. 7 of 2021 has provided justice and legal certainty, which, among others, is indicated by the five layers of income tax and the widening of the range of taxable income (PKP).

ABSTRAK

Pengaturan Pajak Penghasilan dalam Undang-Undang No. 7 tahun 2021 tentang Harmonisasi Peraturan Perpajakan telah membawa perubahan terhadap eksistensi pajak penghasilan sebagai salah satu sumber pendapatan negara. Salah satu pertimbangan perubahan Undang-Undang Pajak Penghasilan disamping untuk meningkatkan penerimaan negara dari sektor pajak adalah untuk memberikan keadilan dan kepastian bagi wajib pajak. Keadilan dan kepastian merupakan syarat pemungutan pajak yang harus selalu diperhatikan pada saat melakukan penyusunan peraturan di bidang perpajakan. Penelitian ini akan mengkaji pengaturan pajak penghasilan dalam Undang-Undang No. 7 tahun 2021 dari perspektif keadilan dan kepastian hukum. Penggalan data dilakukan dengan menggunakan data sekunder berupa bahan hukum primer dan bahan hukum sekunder. Berdasarkan data yang diperoleh dapat disimpulkan bahwa pengaturan pajak penghasilan dalam Undang-Undang No. 7 tahun 2021 telah memberikan keadilan dan kepastian hukum yang antara lain ditunjukkan dengan lima lapisan dalam pajak penghasilan dan pelebaran rentang Penghasilan Kena Pajak (PKP).

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I. INTRODUCTION

The Law No. 7 of 2021 concerning the Harmonization of Tax Regulations is a new starting point in the regulation of income tax in Indonesia because it contains several rules or provisions that amend the Law of the Republic of Indonesia Number 36 of 2008. According to Article 1 paragraph 2, the enactment of Law No. 7 of 2021 aims to increase national economic growth, optimize state revenues,

increase voluntary compliance by taxpayers, and realize a fair and legal certainty tax system. Article 1 paragraph 2 clearly and emphatically states that justice and legal certainty are one of the objectives of regulating income tax as one of the largest sources of state revenue.

The existence of taxes as a source of state revenue is stated in Article 23A of the 1945 Constitution of the Republic of Indonesia, which states that tariffs and other levies that are coercive in nature to meet the needs of the state must be regulated in regulations in the form of laws. The provisions of this article serve as the basis for the state's legitimacy in collecting taxes as long as it is regulated by law, which means that it has been approved by the people's representatives sitting in the House of Representatives. Article 23 A of the 1945 Constitution of the Republic of Indonesia also implies that taxes levied by the state, even though they are carried out in the context of creating people's welfare, should not be carried out arbitrarily without taking into account the consent and ability of the people to pay the levy. The approval of the people in taxation being represented by the members of the House of Representatives is an absolute requirement for any levies imposed on citizens. This is because tax collection without any representation from the people represented by the House of Representatives is a robbery under the principle of "No Taxation without Representation" or "Taxation without Representation is Robbery".

The determination of taxes by the state must be based on clear legal rules so that these laws or regulations can create legal certainty and justice for all levels of society and can increase state revenues. Income tax is one of the largest sources of state revenue compared to other types of taxes. Income tax is a state tax charged for each additional acceptable economic capability obtained by taxpayers, both those originating from Indonesia and from outside Indonesia, which can be used for consumption or to increase the wealth of taxpayers concerned (Oktario, 2019). In the period January–August 2022, the total tax revenue reached IDR 1.171.8 trillion, mostly from income taxes, both oil and gas and non-oil and gas income taxes (Ferdian, 2022). The data increased compared to the previous month, wherein in the period January-July 2022, the tax revenue only reached IDR 1.028.5 trillion. In this period, income tax (PPH) has increased where PPh 21 increased by 29.4% and contributed 10.3% to taxation, PPh 22 imports increased by 53.7% and contributed 4.3% to taxation, Personal Income Tax increased by 31.9% and contributed 0.9% to taxation, PPh 26 increased by 51.9% and contributed 4.0% to taxation, and final PPh increased by 48.4% and contributed 11.6% to taxation and income tax The agency increased by 121.9% and contributed 22.6% to taxation (Nurjanah, 2022).

These data indicate that income tax is one of the pillars of increasing state revenue from the tax sector with a significant contribution. For this reason, the regulation of income tax in laws and regulations must be able to realize justice and legal certainty because one of the requirements for tax collection must meet legal and fair requirements. Juridical requirements include guarantees that taxpayers are not treated arbitrarily and obtaining legal certainty. While the terms of justice include the understanding that no group of residents is exempt from taxes except for certain reasons, everyone is treated fairly according to the burden of their respective needs with the fairest provisions (Afif Noor, 2003). Satjipto Rahardjo also argues that every discussion about the law is always a discussion about justice, which is not enough only in its formal form but also needs to be seen as an expression of the ideals of community justice (Satjipto Rahardjo, 2000). Justice in the context of taxes means that every taxpayer makes a fair share of government expenditures (cost government). Tax justice includes vertical tax justice and horizontal tax justice. Vertical tax justice means that the tax burden is under his income "a person who has a large income is obliged to pay a larger tax". While horizontal tax justice means equal treatment of taxpayers. "A person who has the same income has the same burden of tax obligations". To measure the application of tax justice, you can use the benefit principle and the ability to pay principle (Suasa et al., 2021).

The concept emphasizes that income tax regulation must be made to create legal

certainty and justice. Tax arrangements in the law must not be ambivalent and conflict with higher regulations and must not conflict with equality legislation. Regulations in the field of income tax must treat citizens fairly based on the principle of social justice for all Indonesian people, which originates from Pancasila. Based on the foregoing, this paper will examine several changes to the income tax provisions in Law No. 7 of 2021, one of which is claimed to be in the context of creating legal certainty and justice.

II. RESEARCH METHOD

Based on the focus of the study on Law No. 7 of 2021, this research is normative juridical research using a statute approach (Marzuki, 2010). This study seeks to provide an explanation and describe the income tax arrangements in Law No. 7 of 2021. Research that is expository in nature and aims to obtain a complete picture of the applicable legal situation is referred to as descriptive research (Soekanto, 2014). This type of data comes from secondary data in the form of primary legal materials, namely laws; and secondary legal materials, namely books, journals, and other scientific works (Kadarudin, 2021). Data collection techniques are carried out through document studies in the library or called library research. The data that was collected by the researcher was sorted according to the focus of the study and then analyzed qualitatively so that conclusions could be drawn according to the study that the researcher did.

III. RESULT AND DISCUSSION

Definition of Income Tax in Legislation

Taxes are the most important source of state revenue and play a major role in the sustainability of national development. To get a clear picture of income tax, the discussion will start with an explanation of taxes both economically and juridically. Economically, it is understood as the transfer of private sector resources (citizens) to the public sector (society). This understanding has implications for the reduced ability of individual taxpayers to control the resources of goods and services and the increasing ability of state finances to control goods and services for the benefit of the community or the public (Salim & Haerudin, 2019). While the juridical definition of tax is mentioned in several laws and regulations, in Law No. 6 of 1983, which was amended by Law No. 16 of 2009, it is stated that tax is a mandatory contribution to the state owed by an individual or entity that is coercive under the law, with no direct compensation, and is used by the state for the greatest prosperity of the people. At least four elements are in the definition of tax, namely: tax is a compulsory contribution of citizens to the state; is coercive; there are no direct rewards enjoyed by taxpayers, and is determined by law.

In the life of the state, taxes have several functions, namely, the function of the budget (budget), the function of regulating (regular), the function of stability, and the function of redistribution of income (Sinaga, 2016). The budget function places taxes as a source of state financial income by collecting funds or money from taxpayers into the state treasury to finance national development or other state expenditures so that taxes are a source of state revenue that aims to balance state expenditures with state revenues. The regulating function makes taxes a tool to regulate and implement state policies both in social and economic life. In this case, taxes are used as a tool to inhibit inflation, encourage export activities, protect or attract domestically produced goods, and regulate or attract foreign investment to increase the economy's productivity. The function of tax stability lies in the existence of taxes as a tool to stabilize the conditions and conditions of the national economy (Cendana & Pradana, 2021). For example, setting high taxes to overcome inflation so that the money supply decreases, and vice versa to overcome deflation. While the redistribution function,

tax, is a tool to adjust and balance the distribution of income with the happiness and welfare of society.

These tax functions make taxes one of the main components in the context of creating public welfare, as stated in the Preamble to the Republic of Indonesia's Constitution that the purpose of the establishment of the state is to create welfare with social justice for all Indonesian people. The government's obligation to prosper the people must be supported by the "obligatory" contributions of citizens to the state or government. To create a balance of donations or levies based on the tax collection agency, it is divided into regional taxes and central taxes. Local taxes include motor vehicle taxes, and hotel and restaurant taxes. The central tax consists of levies managed by the central government, such as customs duties, value-added tax, and income tax.

In Law no. 17 of 2000 income tax is defined as the tax charged to the subject on the income he receives in one tax year. Meanwhile, the definition of income is stated in Law no. 36 of 2008 that income is any additional economic that can be used for consumption or increase wealth received by taxpayers both from within and outside the country in any name and form. Details on the type of income are contained in Chapter III Article 4 of Law 36 of 2008. All forms of income contained in the article are objects of income.

Income Tax Regulations in Law No. 7 of 2021 in the Perspective of Justice and Legal Certainty

Income tax regulation has a long history that began during the Dutch East Indies era, precisely around 1920. Five years later, or to be precise, in 1925, a corporate tax was imposed, followed by the introduction of an income tax for individual taxpayers in 1932. The income tax regulation that was in effect during the Dutch East Indies colonial period was still valid until a change was made in 1957 with the emergence of an income tax which, among other things, introduced its tax payment mechanism known as the self-assessment tax collection system, which is still valid today (Jatmiko, 2022). In the tax collection system, self-assessment provides great freedom and responsibility to taxpayers to carry out their tax obligations, which will be successful if the taxpayer has awareness, honesty, discipline, and willingness to fulfill their tax obligations (Sakinah, 2018).

Income tax regulation entered a new phase with the tax reform that occurred in 1983 with the issuance of Law No. 7 of 1983 concerning Income Tax. This regulation is the beginning of the enactment of income tax after Indonesia's independence and is the legal basis for the legitimacy of the government or the state in collecting income taxes from both individual taxpayers and corporate taxpayers. In the new order, Law No. 7 of 1983 has undergone two changes, namely amended by Law No. 7 of 1991 and undergone another change for the second time with the enactment of Law No. 10 of 1994. Following the development of sources of income and the dynamics of social life in the community, Law No. 10 of 1994 was amended by Law No. 17 of 2000. This amendment includes, among other things, the norm that the payment of religious obligations such as zakat made by the income taxpayer can be calculated as a deduction from the tax obligations of the taxpayer who pays it. This provision is an incentive for taxpayers to comply with religious obligations and at the same time comply with the obligation to pay income tax.

In 2008, the income tax arrangement was again changed with the enactment of Law No. 36 of 2008 concerning the Fourth Amendment to Law Number 7 of 1983 concerning Income Tax. This fourth amendment, among others, is related to the subject of income tax as stated in Article 2. The provisions of Article 2 paragraphs (1) to (5) are amended, and between paragraphs (1) and (2) amended, one paragraph is inserted, namely paragraph (1a). Amendments to Article 3, which includes paragraph (2) concerning international organizations that are not tax subjects, shall be stipulated by a Ministerial Decree. Other changes occur in Article 18 and Article 22. In Article 18 paragraph (2), paragraph (3), and paragraph (4), between paragraph (3) and paragraph (4), the provisions of paragraph (3a), paragraph (3b), and paragraph (3e) are inserted. as well as the abolition of the provisions of Article 18 paragraph (5). While Article 22 is inserted in one paragraph, namely

paragraph (3) concerning the amount of levy on taxes in connection with the delivery of goods, imports, and buyer taxes on the sale of goods classified as very luxurious, the tariff can be 100% higher for taxpayers who do not have a taxpayer identification number compared to taxpayers who can show the taxpayer's tax numbers.

Income tax provisions in Law No. 7 of 1983, which underwent four last amendments with Law No. 36 of 2008, continue to apply and become the legal basis for the imposition of income tax until 2021 when the government makes changes to regulations in the field of taxation, which include changes to income tax provisions with the promulgation of Law No. 7 of 2021 concerning the Harmonization of Tax Regulations (hereinafter referred to as the Law on the Harmonization of Tax Regulations). Several basic considerations became the purpose of the issuance of Law No. 7 of 2021, among others, to create a just and prosperous society that upholds the rights and obligations of citizens based on Pancasila and the 1945 Constitution of the Republic of Indonesia, promotes sustainable economic growth and supports the acceleration of economic recovery and for fiscal consolidation that focuses on improving the budget deficit and increasing the tax ratio as well as the regulation of carbon tax and taxpayer voluntary disclosure policies in 1 (one) law comprehensively. Systematically, under the nomenclature, namely Law No. 7 of 2021 Concerning Harmonization of Tax Regulations, this law has made changes to the laws and regulations in the field of taxation and other related regulations. The laws and regulations amended by the enactment of this law include, among others, Law No. 2 of 2020, Law No. 8 of 1983; Law No. 11 of 1995; Law No. 6 of 1983; and Law No. 7 of 1983.

Changes in income tax arrangements as outlined in the Tax Harmonization Law are intended to provide certainty and justice for the community. In the context of taxes, certainty includes, among other things, certainty about who has to pay taxes, what is the object of taxation, the tax rates that must be paid by taxpayers, and procedures for fulfilling obligations, including payment and reporting procedures, and the implementation of taxpayers' tax rights (Arthadana, 2021). These things must be stated in regulation to provide legal certainty. Legal certainty is needed as a foothold for taxpayers and tax authorities in carrying out their respective obligations. From a legal perspective, legal certainty implies that there are general rules that make individuals understand what actions may or may not be carried out and provide legal security for individuals from government arbitrariness because, with the existence of general rules, individuals can know what may be charged. or committed by the state against individuals (Nasriyan, 2019). To provide legal certainty for income tax levies, the government has enacted the Tax Harmonization Law, which, among other things, amends several provisions in the field of income tax. Several articles in the Tax Harmonization Act which amend the income tax provisions in the laws that apply after Law No. 11 of 2020 concerning Job Creation, among others, are stated in the following table:

Table 1. Regulation of Income Tax in Law After Law No. 11 of 2022 in Law No. 7 of 2021

No.	Regulation of Income Tax After Law No. 11 of 2020
1	Article 4 paragraph (1) letter a:
2	Article 4 paragraph (1) letter d number 4:
3	Article 4 paragraph (2) letter a
4	Article 4 paragraph (2) letter e
5	Article 4 paragraph (3) letter d
6	Article 7 paragraph (1)
7	Article 7 paragraph (2)

Source: Regulation of Income Tax

In addition to the changes mentioned above, the Law on the Harmonization of Tax Regulations also makes changes to individual income tax rates. Differences or changes in income tax arrangements contained in income tax regulations before the Tax Harmonization Law and after the stipulation of the Tax Harmonization Law are shown in the following table:

Table 2. Changes in Individual Income Tax Rates in the Income Tax Law and Law on Harmonization of Tax Regulations

Tariff Layer	Income Tax Law		Law on Harmonization of Tax Regulations	
	Income Range	Tariff	Income Range	Tariff
I	0 – 50 million	5%	0 – 60 million	5%
II	> 50 – 250 million	15%	> 60 – 250 million	15%
III	> 250 – 500 million	25%	> 250 – 500 million	25%
IV	> 500 million	30%	> 500 Juta – 5 billion	30%
V			> 5 billion	35%

Source: Law No. 7 of 2021

These changes were made to uphold the principles of community justice and increase people's purchasing power. Tariff layers I and II are generally the income conditions of small and medium-sized people. As inflation increases, they require different tax treatment from those with high incomes. Thus, the small and middle classes of society can still meet their consumption needs. The change in tariff also does not increase the burden of income tax for individuals who earn up to Rp. 5 billion. This condition is following the carrying capacity theory, which states that tax collection must be based on a person's strength to bear a burden on what is left after all his income is reduced by absolute expenses for the primary life of himself and his family (Sariwati, 2021). This concept is called "fair tax reform." The fairness in question is justice, which is closely related to the ability to pay income tax (PPh) by each taxpayer.

In addition to the widening of the income tax rate for individual taxpayers, the implementation of the principles of justice and legal certainty in the Law on the Harmonization of Tax Regulations is also indicated by the limit on individual non-taxable income (PTKP). The Law on the Harmonization of Tax Regulations does not increase the PTKP limit for individuals, which is Rp. 54 million. Thus, those with a year's income that does not exceed this limit or an income of IDR 4.5 million per month can be exempted from paying income tax (PPh), while those with an income of more than IDR 4.5 million per month are required to pay taxes as much as the remaining income per year minus the PTKP at a rate of 5% as in the first bracket.

Based on the principle of justice, people with high incomes must pay higher taxes than small and medium-sized groups of people. In the principle of taxation, tax levies imposed on the community must be following their respective abilities (equality) so that taxpayers do not experience difficulties in paying them (Wahyudi & Wijaya, 2022). Philosophically, based on the philosophy of the state, everyone has the right to have a more prosperous life and have a sense of security and feel unfettered from the burdens and obligations that are felt in everyday life, so that people feel they have received justice and are treated well under the laws and regulations.

IV. CONCLUSION

Based on the description above, it can be concluded that income tax is one of the sources of state revenue that has a major role in contributing to state revenues being used to finance state expenditures. The collection of income tax has a philosophical and judicial basis in the state philosophy, namely Pancasila, and the source of national law, namely the 1945 Constitution of the Republic of Indonesia, especially Article 23A. To increase state revenues from the income tax sector, the government has made five changes to the income tax law. The latest change in income tax arrangements is contained in Law No. 7 of 2021 concerning the Harmonization of Tax Regulations. To provide legal certainty and fairness in the collection of income tax, the Law on the Harmonization of Tax Regulations amends several articles governing income tax contained in the income tax law previously issued, including the provisions of article 4 paragraph (1) letters a and d and article 7 paragraphs (1) and (2). In addition, the Law on the Harmonization of Tax Regulations also makes changes to the tariffs for layers I and II and adds one tariff, namely the V tariff, for individuals who

earn more than Rp. 5 billion. These changes, among others, are to provide certainty and justice to taxpayers and, at the same time, become a reference for tax officials in enforcing national tax laws.

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