

## Regional Minimum Wage and the Increase in the Personal Exemption

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### Abstract

The policy of the Central Government raised the limit on Income Not Taxable (PTKP) in 2013 aims to reduce the income tax burden on workers. At the same time, local governments also raise the Regional Minimum Wage (UMR) in 2013 to customize it with the level of inflation and rising prices. Some people think that the policy of the Central Government to improve the welfare of workers by doing adjustments on PTKP is useless because in fact the increase coincided with increases in PTKP UMR. In 2013, almost all local governments set the UMR under PTKP. Thus, the workers who work in these areas did not have to pay income tax. This condition does not apply to workers who work in areas that have the above PTKP UMR. The workers who work in these areas will not receive earnings as a whole. Thus, the income tax has reduced the level of their well-being.

**Keywords:** income not taxable, tax burden, regional minimum wages

**JEL Classification:** J31, J51

## Upah Minimum Regional dan Kenaikan Pendapatan Tidak Kena Pajak

### Abstract

Kebijakan Pemerintah Pusat menaikkan batasan Penghasilan Tidak Kena Pajak (PTKP) di tahun 2013 bertujuan untuk mengurangi Beban Pajak Penghasilan pekerja. Pada waktu yang bersamaan, Pemerintah Daerah juga menaikkan Upah Minimum Regional (UMR) di tahun 2013 untuk menyesuaikannya dengan tingkat inflasi dan kenaikan harga. Sebagian masyarakat berpikir bahwa kebijakan Pemerintah Pusat untuk meningkatkan kesejahteraan pekerja dengan melakukan penyesuaian atas PTKP adalah sia-sia karena pada kenyataannya kenaikan PTKP ini bersamaan dengan kenaikan UMR. Pada tahun 2013 hampir seluruh Pemerintah Daerah menetapkan UMR di bawah PTKP. Dengan demikian, para pekerja yang bekerja di daerah-daerah tersebut memang tidak perlu membayar Pajak Penghasilan. Kondisi ini tidak berlaku bagi para pekerja yang bekerja di daerah-daerah yang memiliki UMR di atas PTKP. Para pekerja yang bekerja di daerah-daerah ini tidak akan menerima Penghasilan secara utuh. Dengan demikian, Pajak Penghasilan telah mengurangi tingkat kesejahteraan mereka.

**Kata kunci:** pendapatan tidak kena pajak, beban pajak, upah minimum regional

**Klasifikasi JEL:** J31, J51

### 1. Introduction

Considering the economic growth and monetary change in Indonesia recently and monitoring the rapid increment of living cost in the society, the Indonesian Central Government decided to adjust the limit of Personal Exemption of the

Individual Taxpayers. On 22<sup>nd</sup> October 2012, the Central Government through the Minister of Finance released the regulation regarding Adjustment of the Limit of Personal Exemption of the Individual Taxpayers through the Minister of Finance Regulation No. 162/ PMK. 011/2012. This Regulation is effective on 1<sup>st</sup>

January 2013. In coincidence with the issuance of that Regulation, all Indonesian Local Governments, whether in the Provincial, Regency, or City Level, also stipulate the Regional Minimum Wages which comes into effect on 1<sup>st</sup> January 2013. The policy reason behind the increment of the Regional Minimum Wages is to adjust the workers' wages in the region with the Proper Living Standard in each Province, Regency, or City. Therefore, the reason of the Central Government to increase the limit of Personal Exemption in the national level and the reason of the Local Government to increase the Regional Minimum Wages in the local level are aimed to increase the welfare of the workers in general. This research is intended to find out how much the Regional Minimum Wages in Indonesia in 2013 and their corresponding Income Tax burden, and does the Central Government's policy in the national level and the Local Government's policy in the local level effective to increase the workers' welfare in each region.

## **2. Methodology**

The methodology used in this research is Secondary Data Analysis. The Secondary Data gathered from this observation is the Regional Minimum Wages in 2013, set by the Local Government whether in the Provincial, Regency, or City Level. The population involves in this observation including 27 Provinces and 125 Regency / City in Indonesia that release their Regional Minimum Wages to public through their official website, newspaper, electronic news, and also to the Ministry of Manpower and Transmigration officially. The cut-off date for data gathering is as of 31<sup>st</sup> December 2012. Thus, any change or amendment of the Regional Minimum Wages beyond that date is out of scope of this research.

As known that Indonesia has 33 Provinces. In relation to the Regional Minimum Wages, there are 6 (six) Provinces set their Regional Minimum Wages not in the Provincial level instead of in the Regency / City level. Those 6 (six) Provinces are West Java, Banten, Central Java, Yogyakarta Special Administrative Region (SAR), East Java, and Bali.

In connection with the increment of the

limit of Personal Exemption and the Regional Minimum Wages, the level of the workers' welfare is assumed inversely proportional to the Income Tax. The Income Tax mentioned in this research is Income Tax Article 21 that is equal to the Payroll Tax that the workers need to pay to the Central Government through withholding mechanism by their employer. The higher the Income Tax that the workers need to pay, the lesser their wages' take home pay amount would be. In this sense, the Income Tax has negative impact upon their welfare. The Lesser the Income Tax that the workers need to pay, the higher their wages' take home pay amount would be.

In relation to the limit of Personal Exemption, the Central Government gives exemption based on the status of the Taxpayers whether s/he is unmarried with no dependent, married with no dependent, unmarried with dependent, or unmarried with dependent. In order to simplify this observation, it is assumed that the workers in this research are unmarried Taxpayers with no dependent.

## **3. Results of Observation**

Based on data gathering as of 31<sup>st</sup> December 2012, the Regional Minimum Wages that come into effect in 2013 in Indonesia is as follows. See table 1 in the Appendix.

In order to calculate the workers' annual Gross Income amount, the monthly Regional Minimum Wages as presented in Table 1 shall be multiplied by 12 (twelve) months plus 1 (one) month obligatory religious allowances (THR) set under the Minister of Manpower and Transmigration's Regulation. Therefore, the workers' annual Gross Income amount in 2013 is as follows. See table 2 in the Appendix.

The Minister of Finance Regulation No. 162/PMK.011/2012 dated 22<sup>nd</sup> October 2012 regarding Adjustment of the Limit of Personal Exemption of the Individual Taxpayers that comes into effect on 1<sup>st</sup> January 2013 stipulates that the amount of Personal Exemption for Individual Taxpayers is as follows. See Table 3.

Furthermore, according to Article 21 paragraph (3) of the Income Tax Law No. 7 / 1983 as amended lately by Law No. 36 / 2008, in order to calculate the Assessable Income of

**Table 3.** Limit of Personal Exemption in 2013

No.	Status	Personal Exemption in a Year (Rp.)
1	Unmarried Taxpayer	24,300,000
2	Additional for a Married Taxpayer	2,025,000
3	Additional for a Working Wife whose Income is combined with Her Husband's Income	24,300,000
4	Addition for Each Dependent of Blood Relatives and Relatives by Marriage in Straight Lineage, and Adopted Children (Maximum 3)	2,025,000

Permanent Employee, the total Gross Income shall be deducted by Official Expenditure (that is stipulated by the Minister of Finance Regulation) Less the Personal Exemption. Moreover, Article 1 paragraph (1) of the Minister of Finance Regulation No. 250/PMK. 03/2008 dated 31 December 2008 regarding The Amount of Official Expenditure that can be deducted from the Gross Income of the Permanent Employee as stated in Article 21 paragraph (3) of the Income Tax Law, stipulates that the amount of the Official Expenditure shall be 5% (five percent) from the Gross Income at the maximum of Rp. 6,000,000.00 (six million rupiah) per year or Rp. 500,000.00 (five hundred thousand rupiah) per month. Based on those regulations, the formula to calculate the Assessable Income of the workers in Indonesia is as follows.

$$\text{Assessable Income} = \text{Gross Income} - \text{Official Expenditure} - \text{Personal Exemption}$$

$$\text{Net Income} = \text{Gross Income} - \text{Official Expenditure}$$

$$\text{Assessable Income} = \text{Net Income} - \text{Personal Exemption}$$

According to the aforementioned Minister of Finance Regulation and based on the data in Table 1, 2, and 3, the Assessable Income of unmarried workers with no dependent who work in the 27 Province and 125 Regency / City in Indonesia in 2013 is as follows. See Table 4 in the appendix.

From Table 4, it is clear that from 152 regions in Indonesia, only 12 regions that have Regional Minimum Wages subject to Income Tax. The rest of 140 regions, their Regional Minimum Wages are not subject to Income Tax. In relation to Income Tax, Article 21 paragraph (5) of the Income Tax Law explains that in order to calculate the amount of Income Tax Payable, the Tax Rate as intended in Article 17 paragraph (1) letter a shall be applied on the Assessable Income as intended in Article 21 paragraph (1), except otherwise stipulated by the Government Regulation. According to Article 21 paragraph (1) of the Income Tax Law, the Assessable Income subject to Income Tax under Article 21 is Income in connection with Employment, Services, or Works in

**Table 5.** Tax Rate on Income of Domestic Individual Taxpayers

No.	Taxable Income Tax Brackets	Tax Rate
1	Rp. 50,000,000.00 (fifty million rupiah) or less	5%
2	Over Rp. 50,000,000.00 (fifty million rupiah) to Rp. 250,000,000.00 (two hundred fifty million rupiah)	15%
3	Over Rp. 250,000,000.00 (two hundred fifty million rupiah) to Rp. 500,000,000.00 (five hundred million rupiah)	25%
4	Over Rp. 500,000,000.00 (five hundred million rupiah)	30%

whatever name and form, received by Domestic Individual Taxpayers. Furthermore, Article 17 paragraph (1) letter a of the Income Tax Law stipulates that the Income Tax Rate applied on the Assessable Income of the Domestic Individual Taxpayers is as follows. See table 5

Based on the above mentioned regulation, the formula to calculate Income Tax Payable Article 21 in Indonesia is as follows.

$$\text{Income Tax Article 21} = \text{Assessable Income} \times \text{Tax Rate}$$

provided in Table 4 and 5, the Income Tax Article 21 for unmarried work ers with no dependent, who work in those 12 regions, is as follows. See table 6.

#### 4. Discussion

From 152 population involved in this research that consist of 27 Provinces and 125 Regency / City, amazingly, only 1 (one) Province and 11 Regency/City in which their Regional Minimum Wages are subject to Income Tax Article 21. Those regions are the Province of Jakarta Special Administrative Region (SAR), Regency of Bekasi, City of Bekasi i, City of D epok, Regency of Bogor, City of Bogor, Regency of Karawang, City of Tang erang, Regency of Tangerang, City of South Tangerang, City of Cilegon, and Regency of Serang. In this sense, the workers who work in those regions will get take home pay amount less than the Regional

Minimum Wages set by the Local Government. The following table will show the monthly and annual wages of the workers who work in those region, following by their Income Tax.

The Income Tax paid by the workers in the regions describe in Table 7 to the Central Government through withholding mechanism by their employer, off course will affect the level of their welfare. The problem is how far this Income Tax imposed by the Central Government towards their wages has significant influence and negative impact towards their welfare. For answering this, the figure in Table 7 will present the workers' Gross Income amount in a year along with the percentage of their Income Tax towards the annual Gross Income, following by the percentage of their take home pay amount towards their annual Gross Income. The formula to calculate the take home pay amount is as follows.

$$\text{Take Home Pay} = \text{Gross Income} - \text{Income Tax Article 21}$$

According to the above table, the Income Tax is imposed heaviest towards the workers who work in the City of Tangerang with the percentage of Income Tax amounting to 0.51% (zero point five one percent) from the workers annual Gross Income. The second highest Income Tax burden is i mposed to the workers who work in the Jakarta Special Administra-

**Table 6.** Workers' Income Tax Article 21 in 2013 (in Rupiah)

No	Name of Province / Regency / City	A	B	C
		Assessable Income	Tax Rate	Income Tax Article 21 in a Year = A x B
1	Province of Jakarta SAR	2,870,000	5%	143,500
2	Regency of Bekasi - West Java	424,000	5%	21,200
3	City of Bekasi - West Java	1,635,000	5%	81,750
4	City of Depok - West Java	918,000	5%	45,900
5	Regency of Bogor - West Java	424,000	5%	21,200
6	City of Bogor - West Java	424,000	5%	21,200
7	Regency of Karawang - West Java	400,000	5%	20,000
8	City of Tangerang – Banten	2,907,000	5%	145,350
9	Regency of Tangerang – Banten	2,870,000	5%	143,500
10	City of South Tangerang – Banten	2,870,000	5%	143,500
11	City of Cilegon – Banten	2,870,000	5%	143,500
12	Regency of Serang – Banten	1,388,000	5%	69,400

**Table 7.** Income Tax and Take Home Pay Percentage Towards the Workers' Gross Income in 2013

No	Name of Province / Regency / City	A	B		= A - B	
		Annual Gross Income (Rp.)	Annual Income Tax Article 21 (Rp.)	%	Annual Take Home Amount (Rp.)	%
1	Province of Jakarta SAR	28,600,000	143,500	0.50%	28,456,500	99.50%
2	Regency of Bekasi - West Java	26,026,000	21,200	0.08%	26,004,800	99.92%
3	City of Bekasi - West Java	27,300,000	81,750	0.30%	27,218,250	99.70%
4	City of Depok - West Java	26,546,000	45,900	0.17%	26,500,100	99.83%
5	Regency of Bogor - West Java	26,026,000	21,200	0.08%	26,004,800	99.92%
6	City of Bogor - West Java	26,026,000	21,200	0.08%	26,004,800	99.92%
7	Regency of Karawang - West Java	26,000,000	20,000	0.08%	25,980,000	99.92%
8	City of Tangerang - Banten	28,639,000	145,350	0.51%	28,493,650	99.49%
9	Regency of Tangerang - Banten	28,600,000	143,500	0.50%	28,456,500	99.50%
10	City of South Tangerang - Banten	28,600,000	143,500	0.50%	28,456,500	99.50%
11	City of Cilegon - Banten	28,600,000	143,500	0.50%	28,456,500	99.50%
12	Regency of Serang - Banten	27,040,000	69,400	0.26%	26,970,600	99.74%

tive Region (SAR), the Regency of Tangerang, the City of South Tangerang, and the City of Cilegon. In those regions, the percentage of Income Tax imposed by the Central Government is 0.50% (zero point five percent) from the workers annual Gross Income.

The third highest Income Tax is imposed to the workers who work in the City of Bekasi. In this region, the Income Tax imposed to the workers is 0.30% (zero point three percent) from their annual Gross Income. The fourth highest Income Tax burden is imposed to the workers who work in the Regency of Serang. The workers who work in this region is imposed by the Income Tax amounting to 0.26 (zero point two six percent) from their annual Gross Income.

The next less burdensome Income Tax is followed by the City of Depok. In this City, the Income Tax imposed to the workers is 0.17% (zero point one seven percent) from their annual Gross Income. The least burdensome Income Tax is imposed to the workers who work in the Regency of Bekasi, the Regency of Bogor, the City of Bogor, and the Regency of Karawang. The workers who work in those region is imposed by Income Tax amounting to 0.08% (zero point zero eight percent) from their annual Gross Income.

In general, the Income Tax Article 21 imposed by the Central Government in the

national level towards the Regional Minimum Wages of the workers in the regional level is not burdensome. In fact, the percentage of Income Tax to the annual Gross Income of the workers who work in those region are still under the lowest marginal tax rate of Domestic Individual Taxpayers, which in this case is 5% (five percent). Broadly speaking, the Income Tax imposed to the wages of the workers in those 12 (twelve) regions do not have significant impact towards their welfare because their wages' take home pay amount are still within the range of 99.49% (ninety nine point four nine percent) to 99.92% (ninety nine point nine two percent) from their annual Gross Income.

## 5. Conclusion

By referring to the figure in Table 8, it can be concluded that if the increment of the Regional Minimum Wages set by the Local Government are really based on the Proper Living Standard in each Province, Regency, or City, the increment of the Regional Minimum Wages in the regional level and the increment of the limit of Personal Exemption for Individual Taxpayers in the national level, effective to increase the welfare of the workers in each regions. Encouragement for the next future research, does the wages of the workers in

Indonesia are so low that even the Income Tax itself cannot reach or the income brackets in relation to the Income Tax Rate are too high for netting the Income of the workers.

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Lampiran

Table 1. List of Regional Minimum Wages in 2013

No	Name of Province / Regency / City	Monthly Wages (Rp.)	Level
1	Province of Nanggroe Aceh Darussalam	1,550,000	Province
2	Province of North Sumatera	1,305,000	Province
3	Province of West Sumatera	1,350,000	Province
4	Province of Riau	1,400,000	Province
5	Province of Riau Islands	1,365,087	Province
6	Province of Jambi	1,300,000	Province
7	Province of South Sumatera	1,350,000	Province
8	Province of Bangka – Belitung	1,622,400	Province
9	Province of Bengkulu	1,200,000	Province
10	Province of Lampung	1,150,000	Province
11	Province of Jakarta Special Administrative Region	2,200,000	Province
12	Province of West Nusa Tenggara	1,100,000	Province
13	Province of East Nusa Tenggara	1,010,000	Province
14	Province of West Kalimantan	1,060,000	Province
15	Province of South Kalimantan	1,337,500	Province
16	Province of Central Kalimantan	1,553,127	Province
17	Province of East Kalimantan	1,752,000	Province
18	Province of Maluku	1,275,000	Province
19	Province of North Maluku	1,152,598	Province
20	Province of Gorontalo	1,175,000	Province
21	Province of North Sulawesi	1,550,000	Province
22	Province of South East Sulawesi	1,125,000	Province
23	Province of Central Sulawesi	995,000	Province
24	Province of South Sulawesi	1,440,000	Province
25	Province of West Sulawesi	1,127,000	Province
26	Province of Papua	1,710,000	Province
27	Province of West Papua	1,720,000	Province
28	Regency of Tasikmalaya - West Java	1,035,000	Regency
29	Regency of Ciamis - West Java	854,075	Regency
30	City of Sukabumi - West Java	1,050,000	City
31	Regency of Garut - West Java	965,000	Regency
32	City of Banjar - West Java	950,000	City
33	Regency of Majalengka - West Java	850,000	Regency
34	Regency of Sukabumi - West Java	1,201,020	Regency
35	Regency of Cirebon - West Java	1,081,300	Regency
36	Regency of Bandung - West Java	1,388,333	Regency
37	Regency of Sumedang - West Java	1,381,700	Regency
38	City of Tasikmalaya - West Java	1,045,000	City
39	Regency of Kuningan - West Java	857,000	Regency
40	City of Cirebon - West Java	1,082,500	City
41	Regency of Cianjur - West Java	970,000	Regency
42	City of Bandung - West Java	1,538,703	City
43	Regency of Subang - West Java	1,220,000	Regency
44	Regency of Bekasi - West Java	2,002,000	Regency
45	Regency of Indramayu - West Java	1,125,000	Regency
46	City of Cimahi - West Java	1,388,333	City
47	City of Bekasi - West Java	2,100,000	City
48	Regency of Purwakarta - West Java	1,693,167	Regency
49	Regency of Bandung Barat - West Java	1,396,399	Regency
50	City of Depok - West Java	2,042,000	City
51	Regency of Bogor - West Java	2,002,000	Regency
52	City of Bogor - West Java	2,002,000	City
53	Regency of Karawang - West Java	2,000,000	Regency

No	Name of Province / Regency / City	Monthly Wages (Rp.)	Level
54	Regency of Lebak – Banten	1,187,500	Regency
55	City of Serang – Banten	1,798,446	City
56	Regency of Pandeglang – Banten	1,182,000	Regency
57	City of Tangerang – Banten	2,203,000	City
58	Regency of Tangerang – Banten	2,200,000	Regency
59	City of South Tangerang – Banten	2,200,000	City
60	City of Cilegon – Banten	2,200,000	City
61	Regency of Serang – Banten	2,080,000	Regency
62	City of Semarang - Central Java	1,209,100	City
63	Regency of Demak - Central Java	995,000	Regency
64	Regency of Kendal - Central Java	953,000	Regency
65	Regency of Semarang - Central Java	1,051,000	Regency
66	City of Salatiga - Central Java	974,000	City
67	Regency of Grobogan - Central Java	842,000	Regency
68	Regency of Blora - Central Java	932,000	Regency
69	Regency of Kudus - Central Java	990,000	Regency
70	Regency of Jepara - Central Java	875,000	Regency
71	Regency of Pati - Central Java	927,600	Regency
72	Regency of Rembang - Central Java	896,000	Regency
73	Regency of Boyolali - Central Java	895,000	Regency
74	City of Surakarta - Central Java	915,900	City
75	Regency of Sukoharjo - Central Java	902,000	Regency
76	Regency of Sragen - Central Java	864,000	Regency
77	Regency of Karanganyar - Central Java	896,500	Regency
78	Regency of Wonogiri - Central Java	830,000	Regency
79	Regency of Klaten - Central Java	871,500	Regency
80	City of Magelang - Central Java	901,500	City
81	Regency of Magelang - Central Java	942,000	Regency
82	Regency of Purworejo - Central Java	849,000	Regency
83	Regency of Temanggung - Central Java	940,000	Regency
84	Regency of Wonosobo - Central Java	880,000	Regency
85	Regency of Kebumen - Central Java	835,000	Regency
86	Regency of Banyumas - Central Java	877,500	Regency
87	Regency of Cilacap City - Central Java	986,000	Regency
88	Regency of East Cilacap - Central Java	861,000	Regency
89	Regency of West Cilacap - Central Java	816,000	Regency
90	Regency of Banjarnegara - Central Java	835,000	Regency
91	Regency of Purbalingga - Central Java	896,500	Regency
92	Regency of Batang - Central Java	970,000	Regency
93	City of Pekalongan - Central Java	980,000	City
94	Regency of Pekalongan - Central Java	962,000	Regency
95	Regency of Pemalang - Central Java	908,000	Regency
96	City of Tegal - Central Java	860,000	City
97	Regency of Tegal - Central Java	860,000	Regency
98	Regency of Brebes - Central Java	859,000	Regency
99	City of Yogyakarta - Yogyakarta SAR	1,065,247	City
100	Regency of Sleman - Yogyakarta SAR	1,026,181	Regency
101	Regency of Bantul - Yogyakarta SAR	993,484	Regency
102	Regency of Kulon Progo - Yogyakarta SAR	954,339	Regency
103	Regency of Gunung Kidul - Yogyakarta SAR	947,114	Regency
104	City of Surabaya - East Java	1,740,000	City
105	Regency of Gresik - East Java	1,740,000	Regency
106	Regency of Pasuruan - East Java	1,720,000	Regency
107	Regency of Sidoarjo - East Java	1,720,000	Regency
108	Regency of Mojokerto - East Java	1,700,000	Regency
109	Regency of Malang - East Java	1,343,700	Regency
110	City of Malang - East Java	1,340,300	City
111	City of Batu - East Java	1,268,000	City

No	Name of Province / Regency / City	Monthly Wages (Rp.)	Level
112	Regency of Jombang - East Java	1,200,000	Regency
113	Regency of Probolinggo - East Java	1,198,600	Regency
114	City of Pasuruan - East Java	1,195,800	City
115	Regency of Tuban - East Java	1,144,400	Regency
116	City of Kediri - East Java	1,128,400	City
117	Regency of Sampang - East Java	1,104,600	Regency
118	City of Probolinggo - East Java	1,103,200	City
119	Regency of Jember - East Java	1,091,950	Regency
120	Regency of Kediri - East Java	1,089,950	Regency
121	Regency of Banyuwangi - East Java	1,086,400	Regency
122	Regency of Lamongan - East Java	1,075,700	Regency
123	Regency of Pamekasan - East Java	1,059,600	Regency
124	Regency of Situbondo - East Java	1,048,000	Regency
125	City of Mojokerto - East Java	1,040,000	City
126	Regency of Bojonegoro - East Java	1,029,500	Regency
127	Regency of Lumajang - East Java	1,011,950	Regency
128	Regency of Tulungagung - East Java	1,007,900	Regency
129	Regency of Bangkalan - East Java	983,800	Regency
130	Regency of Sumenep - East Java	965,000	Regency
131	Regency of Madiun - East Java	960,750	Regency
132	Regency of Nganjuk - East Java	960,200	Regency
133	City of Madiun - East Java	953,000	City
134	Regency of Blitar - East Java	946,850	Regency
135	Regency of Bondowoso - East Java	946,000	Regency
136	City of Blitar - East Java	924,800	City
137	Regency of Ponorogo - East Java	924,000	Regency
138	Regency of Trenggalek - East Java	903,900	Regency
139	Regency of Ngawi - East Java	900,000	Regency
140	Regency of Pacitan - East Java	887,250	Regency
141	Regency of Magetan - East Java	866,250	Regency
142	Regency of Badung - Bali	1,401,000	Regency
143	City of Denpasar - Bali	1,358,000	City
144	Regency of Gianyar - Bali	1,230,000	Regency
145	Regency of Karangasem - Bali	1,195,000	Regency
146	Regency of Jembrana - Bali	1,212,500	Regency
147	Regency of Tabanan - Bali	1,250,000	Regency
148	Regency of Klungkung - Bali	1,190,000	Regency
149	Regency of Buleleng - Bali	1,200,000	Regency
150	Regency of Bangli - Bali	1,182,000	Regency
151	City of Pontianak - West Kalimantan	1,165,000	City
152	City of Makassar - South Sulawesi	1,500,000	City

Table 2. Workers' Annual Gross Income in 2013

No	Name of Province / Regency / City	A	B
		Monthly Wages (Rp.)	Annual Gross Income (Rp.) = A x 13
1	Province of Nanggroe Aceh Darussalam	1,550,000	20,150,000
2	Province of North Sumatera	1,305,000	16,965,000
3	Province of West Sumatera	1,350,000	17,550,000
4	Province of Riau	1,400,000	18,200,000
5	Province of Riau Islands	1,365,087	17,746,131
6	Province of Jambi	1,300,000	16,900,000
7	Province of South Sumatera	1,350,000	17,550,000
8	Province of Bangka - Belitung	1,622,400	19,468,800

No	Name of Province / Regency / City	A	B
		Monthly Wages (Rp.)	Annual Gross Income (Rp.) = A x 13
9	Province of Bengkulu	1,200,000	15,600,000
10	Province of Lampung	1,150,000	14,950,000
11	Province of Jakarta Special Administrative Region	2,200,000	28,600,000
12	Province of West Nusa Tenggara	1,100,000	14,300,000
13	Province of East Nusa Tenggara	1,010,000	13,130,000
14	Province of West Kalimantan	1,060,000	13,780,000
15	Province of South Kalimantan	1,337,500	17,387,500
16	Province of Central Kalimantan	1,553,127	20,190,651
17	Province of East Kalimantan	1,752,000	21,024,000
18	Province of Maluku	1,275,000	16,575,000
19	Province of North Maluku	1,152,598	14,983,774
20	Province of Gorontalo	1,175,000	15,275,000
21	Province of North Sulawesi	1,550,000	20,150,000
22	Province of South East Sulawesi	1,125,000	13,500,000
23	Province of Central Sulawesi	995,000	12,935,000
24	Province of South Sulawesi	1,440,000	18,720,000
25	Province of West Sulawesi	1,127,000	13,524,000
26	Province of Papua	1,710,000	22,230,000
27	Province of West Papua	1,720,000	22,360,000
28	Regency of Tasikmalaya - West Java	1,035,000	13,455,000
29	Regency of Ciamis - West Java	854,075	11,102,975
30	City of Sukabumi - West Java	1,050,000	13,650,000
31	Regency of Garut - West Java	965,000	12,545,000
32	City of Banjar - West Java	950,000	12,350,000
33	Regency of Majalengka - West Java	850,000	11,050,000
34	Regency of Sukabumi - West Java	1,201,020	15,613,260
35	Regency of Cirebon - West Java	1,081,300	14,056,900
36	Regency of Bandung - West Java	1,388,333	18,048,329
37	Regency of Sumedang - West Java	1,381,700	17,962,100
38	City of Tasikmalaya - West Java	1,045,000	13,585,000
39	Regency of Kuningan - West Java	857,000	11,141,000
40	City of Cirebon - West Java	1,082,500	14,072,500
41	Regency of Cianjur - West Java	970,000	12,610,000
42	City of Bandung - West Java	1,538,703	20,003,139
43	Regency of Subang - West Java	1,220,000	15,860,000
44	Regency of Bekasi - West Java	2,002,000	26,026,000
45	Regency of Indramayu - West Java	1,125,000	14,625,000
46	City of Cimahi - West Java	1,388,333	18,048,329
47	City of Bekasi - West Java	2,100,000	27,300,000
48	Regency of Purwakarta - West Java	1,693,167	22,011,171
49	Regency of Bandung Barat - West Java	1,396,399	18,153,187
50	City of Depok - West Java	2,042,000	26,546,000
51	Regency of Bogor - West Java	2,002,000	26,026,000
52	City of Bogor - West Java	2,002,000	26,026,000
53	Regency of Karawang - West Java	2,000,000	26,000,000
54	Regency of Lebak - Banten	1,187,500	15,437,500
55	City of Serang - Banten	1,798,446	23,379,798
56	Regency of Pandeglang - Banten	1,182,000	15,366,000
57	City of Tangerang - Banten	2,203,000	28,639,000
58	Regency of Tangerang - Banten	2,200,000	28,600,000
59	City of South Tangerang - Banten	2,200,000	28,600,000
60	City of Cilegon - Banten	2,200,000	28,600,000
61	Regency of Serang - Banten	2,080,000	27,040,000
62	City of Semarang - Central Java	1,209,100	15,718,300
63	Regency of Demak - Central Java	995,000	12,935,000

No	Name of Province / Regency / City	A	B
		Monthly Wages (Rp.)	Annual Gross Income (Rp.) = A x 13
64	Regency of Kendal - Central Java	953,000	12,389,000
65	Regency of Semarang - Central Java	1,051,000	13,663,000
66	City of Salatiga - Central Java	974,000	12,662,000
67	Regency of Grobogan - Central Java	842,000	10,946,000
68	Regency of Blora - Central Java	932,000	12,116,000
69	Regency of Kudus - Central Java	990,000	12,870,000
70	Regency of Jepara - Central Java	875,000	11,375,000
71	Regency of Pati - Central Java	927,600	12,058,800
72	Regency of Rembang - Central Java	896,000	11,648,000
73	Regency of Boyolali - Central Java	895,000	11,635,000
74	City of Surakarta - Central Java	915,900	11,906,700
75	Regency of Sukoharjo - Central Java	902,000	11,726,000
76	Regency of Sragen - Central Java	864,000	11,232,000
77	Regency of Karanganyar - Central Java	896,500	11,654,500
78	Regency of Wonogiri - Central Java	830,000	10,790,000
79	Regency of Klaten - Central Java	871,500	11,329,500
80	City of Magelang - Central Java	901,500	11,719,500
81	Regency of Magelang - Central Java	942,000	12,246,000
82	Regency of Purworejo - Central Java	849,000	11,037,000
83	Regency of Temanggung - Central Java	940,000	12,220,000
84	Regency of Wonosobo - Central Java	880,000	11,440,000
85	Regency of Kebumen - Central Java	835,000	10,855,000
86	Regency of Banyumas - Central Java	877,500	11,407,500
87	Regency of Cilacap City - Central Java	986,000	12,818,000
88	Regency of East Cilacap - Central Java	861,000	11,193,000
89	Regency of West Cilacap - Central Java	816,000	10,608,000
90	Regency of Banjarnegara - Central Java	835,000	10,855,000
91	Regency of Purbalingga - Central Java	896,500	11,654,500
92	Regency of Batang - Central Java	970,000	12,610,000
93	City of Pekalongan - Central Java	980,000	12,740,000
94	Regency of Pekalongan - Central Java	962,000	12,506,000
95	Regency of Pemasang - Central Java	908,000	11,804,000
96	City of Tegal - Central Java	860,000	11,180,000
97	Regency of Tegal - Central Java	860,000	11,180,000
98	Regency of Brebes - Central Java	859,000	11,167,000
99	City of Yogyakarta - Yogyakarta SAR	1,065,247	13,848,211
100	Regency of Sleman - Yogyakarta SAR	1,026,181	13,340,353
101	Regency of Bantul - Yogyakarta SAR	993,484	12,915,292
102	Regency of Kulon Progo - Yogyakarta SAR	954,339	12,406,407
103	Regency of Gunung Kidul - Yogyakarta SAR	947,114	12,312,482
104	City of Surabaya - East Java	1,740,000	22,620,000
105	Regency of Gresik - East Java	1,740,000	22,620,000
106	Regency of Pasuruan - East Java	1,720,000	22,360,000
107	Regency of Sidoarjo - East Java	1,720,000	22,360,000
108	Regency of Mojokerto - East Java	1,700,000	22,100,000
109	Regency of Malang - East Java	1,343,700	17,468,100
110	City of Malang - East Java	1,340,300	17,423,900
111	City of Batu - East Java	1,268,000	16,484,000
112	Regency of Jombang - East Java	1,200,000	15,600,000
113	Regency of Probolinggo - East Java	1,198,600	15,581,800
114	City of Pasuruan - East Java	1,195,800	15,545,400
115	Regency of Tuban - East Java	1,144,400	14,877,200
116	City of Kediri - East Java	1,128,400	14,669,200
117	Regency of Sampang - East Java	1,104,600	14,359,800
118	City of Probolinggo - East Java	1,103,200	14,341,600

No	Name of Province / Regency / City	A	B
		Monthly Wages (Rp.)	Annual Gross Income (Rp.) = A x 13
119	Regency of Jember - East Java	1,091,950	14,195,350
120	Regency of Kediri - East Java	1,089,950	14,169,350
121	Regency of Banyuwangi - East Java	1,086,400	14,123,200
122	Regency of Lamongan - East Java	1,075,700	13,984,100
123	Regency of Pamekasan - East Java	1,059,600	13,774,800
124	Regency of Situbondo - East Java	1,048,000	13,624,000
125	City of Mojokerto - East Java	1,040,000	13,520,000
126	Regency of Bojonegoro - East Java	1,029,500	13,383,500
127	Regency of Lumajang - East Java	1,011,950	13,155,350
128	Regency of Tulungagung - East Java	1,007,900	13,102,700
129	Regency of Bangkalan - East Java	983,800	12,789,400
130	Regency of Sumenep - East Java	965,000	12,545,000
131	Regency of Madiun - East Java	960,750	12,489,750
132	Regency of Nganjuk - East Java	960,200	12,482,600
133	City of Madiun - East Java	953,000	12,389,000
134	Regency of Blitar - East Java	946,850	12,309,050
135	Regency of Bondowoso - East Java	946,000	12,298,000
136	City of Blitar - East Java	924,800	12,022,400
137	Regency of Ponorogo - East Java	924,000	12,012,000
138	Regency of Trenggalek - East Java	903,900	11,750,700
139	Regency of Ngawi - East Java	900,000	11,700,000
140	Regency of Pacitan - East Java	887,250	11,534,250
141	Regency of Magetan - East Java	866,250	11,261,250
142	Regency of Badung - Bali	1,401,000	18,213,000
143	City of Denpasar - Bali	1,358,000	17,654,000
144	Regency of Gianyar - Bali	1,230,000	15,990,000
145	Regency of Karangasem - Bali	1,195,000	15,535,000
146	Regency of Jembrana - Bali	1,212,500	15,762,500
147	Regency of Tabanan - Bali	1,250,000	16,250,000
148	Regency of Klungkung - Bali	1,190,000	15,470,000
149	Regency of Buleleng - Bali	1,200,000	15,600,000
150	Regency of Bangli - Bali	1,182,000	15,366,000
151	City of Pontianak - West Kalimantan	1,165,000	13,980,000
152	City of Makassar - South Sulawesi	1,500,000	19,500,000

Table 4. Workers' Assessable Income in 2013 (in Rupiah)

No	Name of Province / Regency / City	A	B	C	D	E
		Gross Income	Official Expenditure = A x 5%	Net Income = A - B	Personal Exemption	Assessable Income = C - D
1	Province of Nanggroe Aceh Darussalam	20,150,000	1,007,500	19,142,500	24,300,000	0
2	Province of North Sumatera	16,965,000	848,250	16,116,750	24,300,000	0
3	Province of West Sumatera	17,550,000	877,500	16,672,500	24,300,000	0
4	Province of Riau	18,200,000	910,000	17,290,000	24,300,000	0
5	Province of Riau Islands	17,746,131	887,307	16,858,824	24,300,000	0
6	Province of Jambi	16,900,000	845,000	16,055,000	24,300,000	0
7	Province of South Sumatera	17,550,000	877,500	16,672,500	24,300,000	0
8	Province of Bangka - Belitung	21,091,200	1,054,560	20,036,640	24,300,000	0
9	Province of Bengkulu	15,600,000	780,000	14,820,000	24,300,000	0
10	Province of Lampung	14,950,000	747,500	14,202,500	24,300,000	0
11	Province of Jakarta SAR	28,600,000	1,430,000	27,170,000	24,300,000	2,870,000
12	Province of West Nusa Tenggara	14,300,000	715,000	13,585,000	24,300,000	0
13	Province of East Nusa Tenggara	13,130,000	656,500	12,473,500	24,300,000	0
14	Province of West Kalimantan	13,780,000	689,000	13,091,000	24,300,000	0

**Jurnal Ekonomi Pembangunan, 15 (2), Desember 2014, 172-190**

No	Name of Province / Regency / City	A	B	C	D	E
		Gross Income	Official Expenditure = A x 5%	Net Income = A - B	Personal Exemption	Assessable Income = C - D
15	Province of South Kalimantan	17,387,500	869,375	16,518,125	24,300,000	0
16	Province of Central Kalimantan	20,190,651	1,009,533	19,181,118	24,300,000	0
17	Province of East Kalimantan	22,276,000	1,138,800	21,637,200	24,300,000	0
18	Province of Maluku	16,575,000	828,750	15,746,250	24,300,000	0
19	Province of North Maluku	14,983,774	749,189	14,234,585	24,300,000	0
20	Province of Gorontalo	15,275,000	763,750	14,511,250	24,300,000	0
21	Province of North Sulawesi	20,150,000	1,007,500	19,142,500	24,300,000	0
22	Province of South East Sulawesi	14,625,000	731,250	13,893,750	24,300,000	0
23	Province of Central Sulawesi	12,935,000	646,750	12,288,250	24,300,000	0
24	Province of South Sulawesi	18,720,000	936,000	17,784,000	24,300,000	0
25	Province of West Sulawesi	14,651,000	732,550	13,918,450	24,300,000	0
26	Province of Papua	22,230,000	1,111,500	21,118,500	24,300,000	0
27	Province of West Papua	22,360,000	1,118,000	21,242,000	24,300,000	0
28	Regency of Tasikmalaya - West Java	13,455,000	672,750	12,782,250	24,300,000	0
29	Regency of Ciamis - West Java	11,102,975	555,149	10,547,826	24,300,000	0
30	City of Sukabumi - West Java	13,650,000	682,500	12,967,500	24,300,000	0
31	Regency of Garut - West Java	12,545,000	627,250	11,917,750	24,300,000	0
32	City of Banjar - West Java	12,350,000	617,500	11,732,500	24,300,000	0
33	Regency of Majalengka - West Java	11,050,000	552,500	10,497,500	24,300,000	0
34	Regency of Sukabumi - West Java	15,613,260	780,663	14,832,597	24,300,000	0
35	Regency of Cirebon - West Java	14,056,900	702,845	13,354,055	24,300,000	0
36	Regency of Bandung - West Java	18,048,329	902,416	17,145,913	24,300,000	0
37	Regency of Sumedang - West Java	17,962,100	898,105	17,063,995	24,300,000	0
38	City of Tasikmalaya - West Java	13,585,000	679,250	12,905,750	24,300,000	0
39	Regency of Kuningan - West Java	11,141,000	557,050	10,583,950	24,300,000	0
40	City of Cirebon - West Java	14,072,500	703,625	13,368,875	24,300,000	0
41	Regency of Cianjur - West Java	12,610,000	630,500	11,979,500	24,300,000	0
42	City of Bandung - West Java	20,003,139	1,000,157	19,002,982	24,300,000	0
43	Regency of Subang - West Java	15,860,000	793,000	15,067,000	24,300,000	0
44	Regency of Bekasi - West Java	26,026,000	1,301,300	24,724,700	24,300,000	424,000
45	Regency of Indramayu - West Java	14,625,000	731,250	13,893,750	24,300,000	0
46	City of Cimahi - West Java	18,048,329	902,416	17,145,913	24,300,000	0
47	City of Bekasi - West Java	27,300,000	1,365,000	25,935,000	24,300,000	1,635,000
48	Regency of Purwakarta - West Java	22,011,171	1,100,559	20,910,612	24,300,000	0
49	Regency of Bandung Barat - West Java	18,153,187	907,659	17,245,528	24,300,000	0
50	City of Depok - West Java	26,546,000	1,327,300	25,218,700	24,300,000	918,000
51	Regency of Bogor - West Java	26,026,000	1,301,300	24,724,700	24,300,000	424,000
52	City of Bogor - West Java	26,026,000	1,301,300	24,724,700	24,300,000	424,000
53	Regency of Karawang - West Java	26,000,000	1,300,000	24,700,000	24,300,000	400,000
54	Regency of Lebak - Banten	15,437,500	771,875	14,665,625	24,300,000	0
55	City of Serang - Banten	23,379,798	1,168,990	22,210,808	24,300,000	0
56	Regency of Pandeglang - Banten	15,366,000	768,300	14,597,700	24,300,000	0
57	City of Tangerang - Banten	28,639,000	1,431,950	27,207,050	24,300,000	2,907,000
58	Regency of Tangerang - Banten	28,600,000	1,430,000	27,170,000	24,300,000	2,870,000
59	City of South Tangerang - Banten	28,600,000	1,430,000	27,170,000	24,300,000	2,870,000
60	City of Cilegon - Banten	28,600,000	1,430,000	27,170,000	24,300,000	2,870,000
61	Regency of Serang - Banten	27,040,000	1,352,000	25,688,000	24,300,000	1,388,000
62	City of Semarang - Central Java	15,718,300	785,915	14,932,385	24,300,000	0
63	Regency of Demak - Central Java	12,935,000	646,750	12,288,250	24,300,000	0
64	Regency of Kendal - Central Java	12,389,000	619,450	11,769,550	24,300,000	0
65	Regency of Semarang - Central Java	13,663,000	683,150	12,979,850	24,300,000	0
66	City of Salatiga - Central Java	12,662,000	633,100	12,028,900	24,300,000	0
67	Regency of Grobogan - Central Java	10,946,000	547,300	10,398,700	24,300,000	0
68	Regency of Blora - Central Java	12,116,000	605,800	11,510,200	24,300,000	0
69	Regency of Kudus - Central Java	12,870,000	643,500	12,226,500	24,300,000	0
70	Regency of Jepara - Central Java	11,375,000	568,750	10,806,250	24,300,000	0
71	Regency of Pati - Central Java	12,058,800	602,940	11,455,860	24,300,000	0
72	Regency of Rembang - Central Java	11,648,000	582,400	11,065,600	24,300,000	0
73	Regency of Boyolali - Central Java	11,635,000	581,750	11,053,250	24,300,000	0
74	City of Surakarta - Central Java	11,906,700	595,335	11,311,365	24,300,000	0
75	Regency of Sukoharjo - Central Java	11,726,000	586,300	11,139,700	24,300,000	0
76	Regency of Sragen - Central Java	11,232,000	561,600	10,670,400	24,300,000	0

**Jurnal Ekonomi Pembangunan, 15 (2), Desember 2014, 172-190**

No	Name of Province / Regency / City	A	B	C	D	E
		Gross Income	Official Expenditure = A x 5%	Net Income = A - B	Personal Exemption	Assessable Income = C - D
77	Regency of Karanganyar - Central Java	11,654,500	582,725	11,071,775	24,300,000	0
78	Regency of Wonogiri - Central Java	10,790,000	539,500	10,250,500	24,300,000	0
79	Regency of Klaten - Central Java	11,329,500	566,475	10,763,025	24,300,000	0
80	City of Magelang - Central Java	11,719,500	585,975	11,133,525	24,300,000	0
81	Regency of Magelang - Central Java	12,246,000	612,300	11,633,700	24,300,000	0
82	Regency of Purworejo - Central Java	11,037,000	551,850	10,485,150	24,300,000	0
83	Regency of Temanggung - Central Java	12,220,000	611,000	11,609,000	24,300,000	0
84	Regency of Wonosobo - Central Java	11,440,000	572,000	10,868,000	24,300,000	0
85	Regency of Kebumen - Central Java	10,855,000	542,750	10,312,250	24,300,000	0
86	Regency of Banyumas - Central Java	11,407,500	570,375	10,837,125	24,300,000	0
87	Regency of Cilacap City - Central Java	12,818,000	640,900	12,177,100	24,300,000	0
88	Regency of East Cilacap - Central Java	11,193,000	559,650	10,633,350	24,300,000	0
89	Regency of West Cilacap - Central Java	10,608,000	530,400	10,077,600	24,300,000	0
90	Regency of Banjarnegara - Central Java	10,855,000	542,750	10,312,250	24,300,000	0
91	Regency of Purbalingga - Central Java	11,654,500	582,725	11,071,775	24,300,000	0
92	Regency of Batang - Central Java	12,610,000	630,500	11,979,500	24,300,000	0
93	City of Pekalongan - Central Java	12,740,000	637,000	12,103,000	24,300,000	0
94	Regency of Pekalongan - Central Java	12,506,000	625,300	11,880,700	24,300,000	0
95	Regency of Pemalang - Central Java	11,804,000	590,200	11,213,800	24,300,000	0
96	City of Tegal - Central Java	11,180,000	559,000	10,621,000	24,300,000	0
97	Regency of Tegal - Central Java	11,180,000	559,000	10,621,000	24,300,000	0
98	Regency of Brebes - Central Java	11,167,000	558,350	10,608,650	24,300,000	0
99	City of Yogyakarta - Yogyakarta SAR	13,848,211	692,411	13,155,800	24,300,000	0
100	Regency of Sleman - Yogyakarta SAR	13,340,353	667,018	12,673,335	24,300,000	0
101	Regency of Bantul - Yogyakarta SAR	12,915,292	645,765	12,269,527	24,300,000	0
102	Regency of Kulon Progo - Yogyakarta SAR	12,406,407	620,320	11,786,087	24,300,000	0
103	Regency of Gunung Kidul - Yogyakarta SAR	12,312,482	615,624	11,696,858	24,300,000	0
104	City of Surabaya - East Java	22,620,000	1,131,000	21,489,000	24,300,000	0
105	Regency of Gresik - East Java	22,620,000	1,131,000	21,489,000	24,300,000	0
106	Regency of Pasuruan - East Java	22,360,000	1,118,000	21,242,000	24,300,000	0
107	Regency of Sidoarjo - East Java	22,360,000	1,118,000	21,242,000	24,300,000	0
108	Regency of Mojokerto - East Java	22,100,000	1,105,000	20,995,000	24,300,000	0
109	Regency of Malang - East Java	17,468,100	873,405	16,594,695	24,300,000	0
110	City of Malang - East Java	17,423,900	871,195	16,552,705	24,300,000	0
111	City of Batu - East Java	16,484,000	824,200	15,659,800	24,300,000	0
112	Regency of Jombang - East Java	15,600,000	780,000	14,820,000	24,300,000	0
113	Regency of Probolinggo - East Java	15,581,800	779,090	14,802,710	24,300,000	0
114	City of Pasuruan - East Java	15,545,400	777,270	14,768,130	24,300,000	0
115	Regency of Tuban - East Java	14,877,200	743,860	14,133,340	24,300,000	0
116	City of Kediri - East Java	14,669,200	733,460	13,935,740	24,300,000	0
117	Regency of Sampang - East Java	14,359,800	717,990	13,641,810	24,300,000	0
118	City of Probolinggo - East Java	14,341,600	717,080	13,624,520	24,300,000	0
119	Regency of Jember - East Java	14,195,350	709,768	13,485,583	24,300,000	0
120	Regency of Kediri - East Java	14,169,350	708,468	13,460,883	24,300,000	0
121	Regency of Banyuwangi - East Java	14,123,200	706,160	13,417,040	24,300,000	0
122	Regency of Lamongan - East Java	13,984,100	699,205	13,284,895	24,300,000	0
123	Regency of Pamekasan - East Java	13,774,800	688,740	13,086,060	24,300,000	0
124	Regency of Situbondo - East Java	13,624,000	681,200	12,942,800	24,300,000	0
125	City of Mojokerto - East Java	13,520,000	676,000	12,844,000	24,300,000	0
126	Regency of Bojonegoro - East Java	13,383,500	669,175	12,714,325	24,300,000	0



No	Name of Province / Regency / City	A	B	C	D	E
		Gross Income	Official Expenditure = A x 5%	Net Income = A - B	Personal Exemption	Assessable Income = C - D
127	Regency of Lumajang - East Java	13,155,350	657,768	12,497,583	24,300,000	0
128	Regency of Tulungagung - East Java	13,102,700	655,135	12,447,565	24,300,000	0
129	Regency of Bangkalan - East Java	12,789,400	639,470	12,149,930	24,300,000	0
130	Regency of Sumenep - East Java	12,545,000	627,250	11,917,750	24,300,000	0
131	Regency of Madiun - East Java	12,489,750	624,488	11,865,263	24,300,000	0
132	Regency of Nganjuk - East Java	12,482,600	624,130	11,858,470	24,300,000	0
133	City of Madiun - East Java	12,389,000	619,450	11,769,550	24,300,000	0
134	Regency of Blitar - East Java	12,309,050	615,453	11,693,598	24,300,000	0
135	Regency of Bondowoso - East Java	12,298,000	614,900	11,683,100	24,300,000	0
136	City of Blitar - East Java	12,022,400	601,120	11,421,280	24,300,000	0
137	Regency of Ponorogo - East Java	12,012,000	600,600	11,411,400	24,300,000	0
138	Regency of Trenggalek - East Java	11,750,700	587,535	11,163,165	24,300,000	0
139	Regency of Ngawi - East Java	11,700,000	585,000	11,115,000	24,300,000	0
140	Regency of Pacitan - East Java	11,534,250	576,713	10,957,538	24,300,000	0
141	Regency of Magetan - East Java	11,261,250	563,063	10,698,188	24,300,000	0
142	Regency of Badung - Bali	18,213,000	910,650	17,302,350	24,300,000	0
143	City of Denpasar - Bali	17,654,000	882,700	16,771,300	24,300,000	0
144	Regency of Gianyar - Bali	15,990,000	799,500	15,190,500	24,300,000	0
145	Regency of Karangasem - Bali	15,535,000	776,750	14,758,250	24,300,000	0
146	Regency of Jembrana - Bali	15,762,500	788,125	14,974,375	24,300,000	0
147	Regency of Tabanan - Bali	16,250,000	812,500	15,437,500	24,300,000	0
148	Regency of Klungkung - Bali	15,470,000	773,500	14,696,500	24,300,000	0
149	Regency of Buleleng - Bali	15,600,000	780,000	14,820,000	24,300,000	0
150	Regency of Bangli - Bali	15,366,000	768,300	14,597,700	24,300,000	0
151	City of Pontianak - West Kalimantan	15,145,000	757,250	14,387,750	24,300,000	0
152	City of Makassar - South Sulawesi	19,500,000	975,000	18,525,000	24,300,000	0

Table 4. Workers' Assessable Income in 2013 (in Rupiah)

No	Name of Province / Regency / City	A	B	C	D	E
		Gross Income	Official Expenditure = A x 5%	Net Income = A - B	Personal Exemption	Assessable Income = C - D
1	Province of Nanggroe Aceh Darussalam	20,150,000	1,007,500	19,142,500	24,300,000	0
2	Province of North Sumatera	16,965,000	848,250	16,116,750	24,300,000	0
3	Province of West Sumatera	17,550,000	877,500	16,672,500	24,300,000	0
4	Province of Riau	18,200,000	910,000	17,290,000	24,300,000	0
5	Province of Riau Islands	17,746,131	887,307	16,858,824	24,300,000	0
6	Province of Jambi	16,900,000	845,000	16,055,000	24,300,000	0
7	Province of South Sumatera	17,550,000	877,500	16,672,500	24,300,000	0
8	Province of Bangka - Belitung	21,091,200	1,054,560	20,036,640	24,300,000	0
9	Province of Bengkulu	15,600,000	780,000	14,820,000	24,300,000	0
10	Province of Lampung	14,950,000	747,500	14,202,500	24,300,000	0
11	Province of Jakarta SAR	28,600,000	1,430,000	27,170,000	24,300,000	2,870,000
12	Province of West Nusa Tenggara	14,300,000	715,000	13,585,000	24,300,000	0
13	Province of East Nusa Tenggara	13,130,000	656,500	12,473,500	24,300,000	0
14	Province of West Kalimantan	13,780,000	689,000	13,091,000	24,300,000	0
15	Province of South Kalimantan	17,387,500	869,375	16,518,125	24,300,000	0
16	Province of Central Kalimantan	20,190,651	1,009,533	19,181,118	24,300,000	0
17	Province of East Kalimantan	22,276,000	1,138,800	21,637,200	24,300,000	0
18	Province of Maluku	16,575,000	828,750	15,746,250	24,300,000	0
19	Province of North Maluku	14,983,774	749,189	14,234,585	24,300,000	0
20	Province of Gorontalo	15,275,000	763,750	14,511,250	24,300,000	0
21	Province of North Sulawesi	20,150,000	1,007,500	19,142,500	24,300,000	0
22	Province of South East Sulawesi	14,625,000	731,250	13,893,750	24,300,000	0
23	Province of Central Sulawesi	12,935,000	646,750	12,288,250	24,300,000	0
24	Province of South Sulawesi	18,720,000	936,000	17,784,000	24,300,000	0
25	Province of West Sulawesi	14,651,000	732,550	13,918,450	24,300,000	0
26	Province of Papua	22,230,000	1,111,500	21,118,500	24,300,000	0
27	Province of West Papua	22,360,000	1,118,000	21,242,000	24,300,000	0

**Jurnal Ekonomi Pembangunan, 15 (2), Desember 2014, 172-190**

No	Name of Province / Regency / City	A	B	C	D	E
		Gross Income	Official Expenditure = A x 5%	Net Income = A - B	Personal Exemption	Assessable Income = C - D
28	Regency of Tasikmalaya - West Java	13,455,000	672,750	12,782,250	24,300,000	0
29	Regency of Ciamis - West Java	11,102,975	555,149	10,547,826	24,300,000	0
30	City of Sukabumi - West Java	13,650,000	682,500	12,967,500	24,300,000	0
31	Regency of Garut - West Java	12,545,000	627,250	11,917,750	24,300,000	0
32	City of Banjar - West Java	12,350,000	617,500	11,732,500	24,300,000	0
33	Regency of Majalengka - West Java	11,050,000	552,500	10,497,500	24,300,000	0
34	Regency of Sukabumi - West Java	15,613,260	780,663	14,832,597	24,300,000	0
35	Regency of Cirebon - West Java	14,056,900	702,845	13,354,055	24,300,000	0
36	Regency of Bandung - West Java	18,048,329	902,416	17,145,913	24,300,000	0
37	Regency of Sumedang - West Java	17,962,100	898,105	17,063,995	24,300,000	0
38	City of Tasikmalaya - West Java	13,585,000	679,250	12,905,750	24,300,000	0
39	Regency of Kuningan - West Java	11,141,000	557,050	10,583,950	24,300,000	0
40	City of Cirebon - West Java	14,072,500	703,625	13,368,875	24,300,000	0
41	Regency of Cianjur - West Java	12,610,000	630,500	11,979,500	24,300,000	0
42	City of Bandung - West Java	20,003,139	1,000,157	19,002,982	24,300,000	0
43	Regency of Subang - West Java	15,860,000	793,000	15,067,000	24,300,000	0
44	Regency of Bekasi - West Java	26,026,000	1,301,300	24,724,700	24,300,000	424,000
45	Regency of Indramayu - West Java	14,625,000	731,250	13,893,750	24,300,000	0
46	City of Cimahi - West Java	18,048,329	902,416	17,145,913	24,300,000	0
47	City of Bekasi - West Java	27,300,000	1,365,000	25,935,000	24,300,000	1,635,000
48	Regency of Purwakarta - West Java	22,011,171	1,100,559	20,910,612	24,300,000	0
49	Regency of Bandung Barat - West Java	18,153,187	907,659	17,245,528	24,300,000	0
50	City of Depok - West Java	26,546,000	1,327,300	25,218,700	24,300,000	918,000
51	Regency of Bogor - West Java	26,026,000	1,301,300	24,724,700	24,300,000	424,000
52	City of Bogor - West Java	26,026,000	1,301,300	24,724,700	24,300,000	424,000
53	Regency of Karawang - West Java	26,000,000	1,300,000	24,700,000	24,300,000	400,000
54	Regency of Lebak - Banten	15,437,500	771,875	14,665,625	24,300,000	0
55	City of Serang - Banten	23,379,798	1,168,990	22,210,808	24,300,000	0
56	Regency of Pandeglang - Banten	15,366,000	768,300	14,597,700	24,300,000	0
57	City of Tangerang - Banten	28,639,000	1,431,950	27,207,050	24,300,000	2,907,000
58	Regency of Tangerang - Banten	28,600,000	1,430,000	27,170,000	24,300,000	2,870,000
59	City of South Tangerang - Banten	28,600,000	1,430,000	27,170,000	24,300,000	2,870,000
60	City of Cilegon - Banten	28,600,000	1,430,000	27,170,000	24,300,000	2,870,000
61	Regency of Serang - Banten	27,040,000	1,352,000	25,688,000	24,300,000	1,388,000
62	City of Semarang - Central Java	15,718,300	785,915	14,932,385	24,300,000	0
63	Regency of Demak - Central Java	12,935,000	646,750	12,288,250	24,300,000	0
64	Regency of Kendal - Central Java	12,389,000	619,450	11,769,550	24,300,000	0
65	Regency of Semarang - Central Java	13,663,000	683,150	12,979,850	24,300,000	0
66	City of Salatiga - Central Java	12,662,000	633,100	12,028,900	24,300,000	0
67	Regency of Grobogan - Central Java	10,946,000	547,300	10,398,700	24,300,000	0
68	Regency of Blora - Central Java	12,116,000	605,800	11,510,200	24,300,000	0
69	Regency of Kudus - Central Java	12,870,000	643,500	12,226,500	24,300,000	0
70	Regency of Jepara - Central Java	11,375,000	568,750	10,806,250	24,300,000	0
71	Regency of Pati - Central Java	12,058,800	602,940	11,455,860	24,300,000	0
72	Regency of Rembang - Central Java	11,648,000	582,400	11,065,600	24,300,000	0
73	Regency of Boyolali - Central Java	11,635,000	581,750	11,053,250	24,300,000	0
74	City of Surakarta - Central Java	11,906,700	595,335	11,311,365	24,300,000	0
75	Regency of Sukoharjo - Central Java	11,726,000	586,300	11,139,700	24,300,000	0
76	Regency of Sragen - Central Java	11,232,000	561,600	10,670,400	24,300,000	0
77	Regency of Karanganyar - Central Java	11,654,500	582,725	11,071,775	24,300,000	0
78	Regency of Wonogiri - Central Java	10,790,000	539,500	10,250,500	24,300,000	0
79	Regency of Klaten - Central Java	11,329,500	566,475	10,763,025	24,300,000	0
80	City of Magelang - Central Java	11,719,500	585,975	11,133,525	24,300,000	0
81	Regency of Magelang - Central Java	12,246,000	612,300	11,633,700	24,300,000	0
82	Regency of Purworejo - Central Java	11,037,000	551,850	10,485,150	24,300,000	0
83	Regency of Temanggung - Central Java	12,220,000	611,000	11,609,000	24,300,000	0
84	Regency of Wonosobo - Central Java	11,440,000	572,000	10,868,000	24,300,000	0
85	Regency of Kebumen - Central Java	10,855,000	542,750	10,312,250	24,300,000	0
86	Regency of Banyumas - Central Java	11,407,500	570,375	10,837,125	24,300,000	0
87	Regency of Cilacap City - Central Java	12,818,000	640,900	12,177,100	24,300,000	0
88	Regency of East Cilacap - Central Java	11,193,000	559,650	10,633,350	24,300,000	0
89	Regency of West Cilacap - Central Java	10,608,000	530,400	10,077,600	24,300,000	0

**Jurnal Ekonomi Pembangunan, 15 (2), Desember 2014, 172-190**

No	Name of Province / Regency / City	A	B	C	D	E
		Gross Income	Official Expenditure = A x 5%	Net Income = A - B	Personal Exemption	Assessable Income = C - D
90	Regency of Banjarnegara - Central Java	10,855,000	542,750	10,312,250	24,300,000	0
91	Regency of Purbalingga - Central Java	11,654,500	582,725	11,071,775	24,300,000	0
92	Regency of Batang - Central Java	12,610,000	630,500	11,979,500	24,300,000	0
93	City of Pekalongan - Central Java	12,740,000	637,000	12,103,000	24,300,000	0
94	Regency of Pekalongan - Central Java	12,506,000	625,300	11,880,700	24,300,000	0
95	Regency of Pemalang - Central Java	11,804,000	590,200	11,213,800	24,300,000	0
96	City of Tegal - Central Java	11,180,000	559,000	10,621,000	24,300,000	0
97	Regency of Tegal - Central Java	11,180,000	559,000	10,621,000	24,300,000	0
98	Regency of Brebes - Central Java	11,167,000	558,350	10,608,650	24,300,000	0
99	City of Yogyakarta - Yogyakarta SAR	13,848,211	692,411	13,155,800	24,300,000	0
100	Regency of Sleman - Yogyakarta SAR	13,340,353	667,018	12,673,335	24,300,000	0
101	Regency of Bantul - Yogyakarta SAR	12,915,292	645,765	12,269,527	24,300,000	0
102	Regency of Kulon Progo - Yogyakarta SAR	12,406,407	620,320	11,786,087	24,300,000	0
103	Regency of Gunung Kidul - Yogyakarta SAR	12,312,482	615,624	11,696,858	24,300,000	0
104	City of Surabaya - East Java	22,620,000	1,131,000	21,489,000	24,300,000	0
105	Regency of Gresik - East Java	22,620,000	1,131,000	21,489,000	24,300,000	0
106	Regency of Pasuruan - East Java	22,360,000	1,118,000	21,242,000	24,300,000	0
107	Regency of Sidoarjo - East Java	22,360,000	1,118,000	21,242,000	24,300,000	0
108	Regency of Mojokerto - East Java	22,100,000	1,105,000	20,995,000	24,300,000	0
109	Regency of Malang - East Java	17,468,100	873,405	16,594,695	24,300,000	0
110	City of Malang - East Java	17,423,900	871,195	16,552,705	24,300,000	0
111	City of Batu - East Java	16,484,000	824,200	15,659,800	24,300,000	0
112	Regency of Jombang - East Java	15,600,000	780,000	14,820,000	24,300,000	0
113	Regency of Probolinggo - East Java	15,581,800	779,090	14,802,710	24,300,000	0
114	City of Pasuruan - East Java	15,545,400	777,270	14,768,130	24,300,000	0
115	Regency of Tuban - East Java	14,877,200	743,860	14,133,340	24,300,000	0
116	City of Kediri - East Java	14,669,200	733,460	13,935,740	24,300,000	0
117	Regency of Sampang - East Java	14,359,800	717,990	13,641,810	24,300,000	0
118	City of Probolinggo - East Java	14,341,600	717,080	13,624,520	24,300,000	0
119	Regency of Jember - East Java	14,195,350	709,768	13,485,583	24,300,000	0
120	Regency of Kediri - East Java	14,169,350	708,468	13,460,883	24,300,000	0
121	Regency of Banyuwangi - East Java	14,123,200	706,160	13,417,040	24,300,000	0
122	Regency of Lamongan - East Java	13,984,100	699,205	13,284,895	24,300,000	0
123	Regency of Pamekasan - East Java	13,774,800	688,740	13,086,060	24,300,000	0
124	Regency of Situbondo - East Java	13,624,000	681,200	12,942,800	24,300,000	0
125	City of Mojokerto - East Java	13,520,000	676,000	12,844,000	24,300,000	0
126	Regency of Bojonegoro - East Java	13,383,500	669,175	12,714,325	24,300,000	0
127	Regency of Lumajang - East Java	13,155,350	657,768	12,497,583	24,300,000	0
128	Regency of Tulungagung - East Java	13,102,700	655,135	12,447,565	24,300,000	0
129	Regency of Bangkalan - East Java	12,789,400	639,470	12,149,930	24,300,000	0
130	Regency of Sumenep - East Java	12,545,000	627,250	11,917,750	24,300,000	0
131	Regency of Madiun - East Java	12,489,750	624,488	11,865,263	24,300,000	0
132	Regency of Nganjuk - East Java	12,482,600	624,130	11,858,470	24,300,000	0
133	City of Madiun - East Java	12,389,000	619,450	11,769,550	24,300,000	0
134	Regency of Blitar - East Java	12,309,050	615,453	11,693,598	24,300,000	0
135	Regency of Bondowoso - East Java	12,298,000	614,900	11,683,100	24,300,000	0
136	City of Blitar - East Java	12,022,400	601,120	11,421,280	24,300,000	0
137	Regency of Ponorogo - East Java	12,012,000	600,600	11,411,400	24,300,000	0
138	Regency of Trenggalek - East Java	11,750,700	587,535	11,163,165	24,300,000	0
139	Regency of Ngawi - East Java	11,700,000	585,000	11,115,000	24,300,000	0
140	Regency of Pacitan - East Java	11,534,250	576,713	10,957,538	24,300,000	0
141	Regency of Magetan - East Java	11,261,250	563,063	10,698,188	24,300,000	0
142	Regency of Badung - Bali	18,213,000	910,650	17,302,350	24,300,000	0
143	City of Denpasar - Bali	17,654,000	882,700	16,771,300	24,300,000	0
144	Regency of Gianyar - Bali	15,990,000	799,500	15,190,500	24,300,000	0
145	Regency of Karangasem - Bali	15,535,000	776,750	14,758,250	24,300,000	0
146	Regency of Jembrana - Bali	15,762,500	788,125	14,974,375	24,300,000	0
147	Regency of Tabanan - Bali	16,250,000	812,500	15,437,500	24,300,000	0
148	Regency of Klungkung - Bali	15,470,000	773,500	14,696,500	24,300,000	0
149	Regency of Buleleng - Bali	15,600,000	780,000	14,820,000	24,300,000	0
150	Regency of Bangli - Bali	15,366,000	768,300	14,597,700	24,300,000	0
151	City of Pontianak - West Kalimantan	15,145,000	757,250	14,387,750	24,300,000	0
152	City of Makassar - South Sulawesi	19,500,000	975,000	18,525,000	24,300,000	0