

The impact of inflation and household consumption response to VAT increase

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Received: Month, Date, Year (Required) Revised: Accepted:

Abstract

This study aims to analyze the influence of inflation and household consumption response on the increase in Value-Added Tax (VAT) in Indonesia. The background of this research is rooted in the fiscal policy changes involving VAT rate hikes, which have significant implications not only for state revenue but also for macroeconomic stability and consumer behavior. Inflation, as a persistent rise in general prices, can erode the purchasing power of households, while household consumption plays a crucial role as a major component of Gross Domestic Product (GDP). Employing a quantitative approach with an associative-causal research design, this study uses primary data collected from 130 respondents selected through purposive sampling. The structured questionnaire used for data collection was tested for validity and reliability, ensuring the accuracy of the instrument. Data analysis was conducted using SPSS version 27, with classical assumption tests followed by multiple linear regression analysis. The findings show that both inflation and household consumption responses significantly and positively affect VAT increases, both partially and simultaneously. These results suggest that rising prices and increased consumption expand the VAT tax base. The study highlights the need for policies that control inflation and support household purchasing power to ensure sustainable and equitable tax revenue growth.

Keywords: inflation, household consumption, Value-Added Tax (VAT)

DOI :
p-ISSN :
e-ISSN :

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1. Introduction

The increase in Value-Added Tax (VAT) is part of fiscal policy that has broad implications for a country's economy. Indonesia's fiscal policy is reflected in the State Budget (APBN) (Isnanto Ardi, 2023). The implementation of this policy not only affects state revenue but also influences consumer behavior and macroeconomic stability. VAT is a tax imposed on consumption within the customs area (the territory of the Republic of Indonesia, which includes land, waters, and the airspace above them, as well as certain areas within the Exclusive Economic Zone and the Continental Shelf where customs laws apply), whether on taxable goods or taxable services (Kharisma et al., 2023).

Inflation is a persistent increase in the general price level in an economy. This phenomenon can reduce the purchasing power of the public, particularly among income groups whose earnings do not increase proportionally. According to Murwiati & Zulkarnain (2023), inflation did not significantly affect household consumption in Indonesia in 2021, based on a quantile regression analysis using data from 34 provinces. However, a study by Ratu Purnama et al. (2022) in Makassar found that inflation had a negative impact on economic growth, whereas household consumption contributed positively to it. These contrasting findings indicate that the impact of inflation on household consumption may vary depending on regional

and temporal contexts.

VAT increases can affect household consumption by raising the prices of goods and services, thereby reducing consumer purchasing power. Research by Hasanah & Perniagaan (2024) indicates that VAT hikes often trigger inflation, weaken household consumption, and reduce the welfare of low-income groups. For instance, the increase of VAT in Germany from 16% to 19% significantly burdened low-income households. Similarly, in European Union countries, a one-percentage-point increase in VAT rates tends to reduce aggregate consumption by around one percent in the short term (Alm & El-Ganainy, 2020). In Indonesia, the VAT rate increase to 11 percent occurred amid global pressures from commodity inflation and economic uncertainty, which have heightened the risk of economic slowdown and decreased purchasing power (Pratiwi, 2022).

It is also important to understand how households, as the smallest economic units, respond to VAT changes, especially when facing inflation. The public (particularly traders) are responsible for calculating, reporting, and being accountable for VAT, while end-users act as the tax bearers (Tri, 2023). Inflation can erode the real value of household income, thereby affecting their ability to fulfill consumption needs. Household consumption is a major component in the structure of Indonesia's Gross Domestic Product (GDP), contributing significantly to national economic growth. GDP represents the total value of all finished goods and services produced within a country during a specific period. It can be calculated using two approaches: current prices and constant prices (Daroen et al., 2024). GDP at current prices reflects the actual economic structure, while GDP at constant prices provides an estimate of economic growth each year (Astuty, 2023).

A macroeconomic analysis by Budiman (2025) found that inflation and household consumption simultaneously affect revenue from VAT and Sales Tax on Luxury Goods (PPnBM) in Indonesia. While increasing inflation and consumption can boost tax revenue, they can also negatively impact household purchasing power. Additionally, Fadhilah et al. (2025) concluded that VAT rate increases have a significant effect on inflation in Indonesia, which can further impact the Consumer Price Index (CPI).

Moreover, research by Ardila & Asep Kurniawan (2022) emphasized that high inflation worsens income distribution, increases poverty, reduces domestic savings, causes trade deficits, inflates foreign debt, and triggers political instability. According to a report by the Center of Economic and Law Studies (Celios), the VAT increase is estimated to raise monthly household expenses for the middle class by approximately IDR 354,000. This may potentially slow down household consumption growth from 5% to 4.8% in 2023, with a further decline projected for 2024 (Hardika & Huda, 2021).

Therefore, analyzing the impact of VAT increases and inflation on household consumption is essential to gain a comprehensive understanding of how fiscal policies influence economic behavior and societal welfare.

2. Research Design and Method

This study employs a quantitative approach aimed at examining the influence of independent variables—inflation and household consumption response—on the dependent variable, namely the increase in Value-Added Tax (VAT). The quantitative approach in research methodology involves the collection and analysis of data focused on measurement, quantification, and generalization of findings (Abdussamad et al., 2024). According to Ummah (2019), quantitative research is a methodology that emphasizes numerical measurement and statistical analysis to understand phenomena.

This study is associative in nature with a causal design, which seeks to identify cause-and-effect relationships between variables. Quantitative research applies deductive reasoning (rational-empirical or top-down), which attempts to understand a phenomenon by using general concepts to explain specific events (Dianti, 2024).

The population in this study consists of household consumers affected by the VAT rate increase policy. Using a non-probability sampling method and a purposive sampling technique, a total of 130 respondents were selected, deemed to represent relevant population characteristics. Data were collected through a structured questionnaire, developed based on specific indicators of each variable.

To test the feasibility of the research instrument, validity and reliability tests were conducted. The results showed that all items had correlation values higher than the critical r-table value, and Cronbach's Alpha values above 0.6, indicating that the instruments used were both valid and reliable.

Data analysis was performed using SPSS version 27. Before conducting regression analysis, the data were tested for classical assumptions, including normality, multicollinearity, and heteroscedasticity, to ensure the data met the assumptions of classical linear regression. Subsequently, multiple linear regression analysis was conducted to measure the extent to which inflation and household consumption affect the increase in VAT, both partially (t-test) and simultaneously (F-test). To evaluate the overall contribution of the model, the adjusted coefficient of determination (Adjusted R²) was used.

The results of the analysis yielded the following regression equation. It indicates that both independent variables have a positive and significant effect on the dependent variable.

$$Y = 3.319 + 0.375X_1 + 0.502X_2,$$

3. Results and Discussion

Statistical Result

Validity test

Table 1. Validity Test Result

Variables	Items	R-count	R-table	Description
Inflation (X1)	X1.1	0.899	0.3115	Valid
	X1.2	0.587	0.3115	Valid
	X1.3	0.434	0.3115	Valid
	X1.4	0.428	0.3115	Valid
	X1.5	0.753	0.3115	Valid
	X1.6	0.888	0.3115	Valid
Household Consumption Response (X2)	X2.1	0.694	0.3115	Valid
	X2.2	0.523	0.3115	Valid
	X2.3	0.583	0.3115	Valid
	X2.4	0.410	0.3115	Valid
	X2.5	0.403	0.3115	Valid
	X2.6	0.794	0.3115	Valid
VAT increase (Y)	Y1.1	0.855	0.3115	Valid
	Y1.2	0.627	0.3115	Valid
	Y1.3	0.664	0.3115	Valid
	Y1.4	0.419	0.3115	Valid
	Y1.5	0.653	0.3115	Valid
	Y1.6	0.838	0.3115	Valid

Based on Table 1, it can be concluded that each statement is valid, because the calculated R value > R table and can be continued for further testing.

Reliability test

Table 2. Reliability Test Result

Variables	Cronbach's Alpha	Description
Inflation (X1)	0,818	Reliable
Household Consumption Response (X2)	0,761	Reliable
VAT increase (Y)	0,900	Reliable

Based on the data in Table 2, each has a Cronbach's Alpha coefficient value exceeding 0.6. Consequently, it can be assumed that the inflation variable and household consumption response to the VAT increase have good reliability.

Classical assumption test

Normality test

Table 3. Normality Test Result

	Unstandardized Residual
N	130
Test Statistic	.074
Asymp. Sig. (2-tailed) ^c	.078

Based on Table 3, it can be seen that this research sample consists of 130 samples. The asymp. Sig. value (2-tailed) is $0.078 > \alpha 0.05$. It can be concluded that the residuals of this study are normally distributed.

Multicollinearity test

Table 4. Reliability Test Result

Variables	Tolerance	VIF
Inflation (X1)	0.387	2.586
Household Consumption Response (X2)	0.387	2.586

Based on Table 4, it can be concluded that the tolerance value is 0.387, which exceeds the minimum limit of 0.1, and the VIF value is 2.586 which is below the maximum limit of 10. Thus, it can be suggested that there are no signs of multicollinearity between these variables.

Heteroscedasticity test

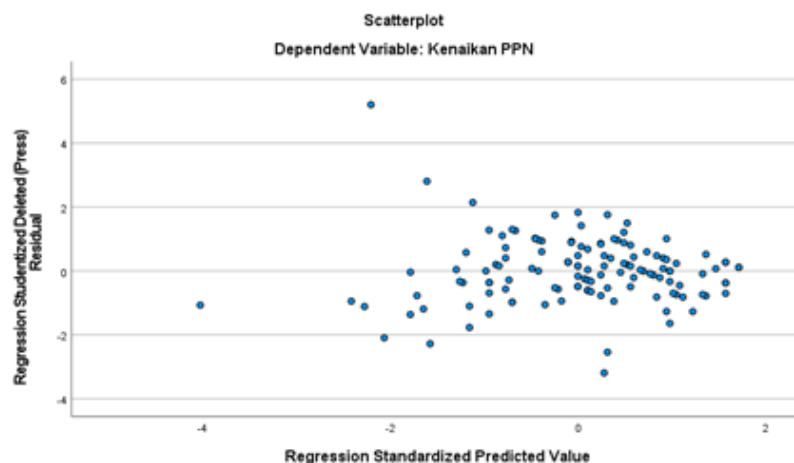


Figure 1. Heteroscedasticity Test Results

Based on Figure 1, it can be concluded that the data in this study does not exhibit heteroscedasticity. This is because the data in the scatterplot is randomly distributed and does not form a specific pattern.

Multiple Linear Regression Analysis

Table 5. Multiple Linear Regression Test Results Coefficients

Model	Variables	B	t	Sig
1	(Constant)	3.319	2.113	.037
	Inflation (X1)	.375	3.889	.000
	Household Consumption Response (X2)	.502	4.750	.000

Based on the data recorded in Table 5, it can be concluded that the multiple linear regression model equation used to measure the impact of each variable is as follows:

$$Y = a + b_1X_1 + b_2X_2$$

$$Y = 3.319 + 0.375X_1 + 0.502X_2$$

t-test (partial)

Based on Table 5 of the t-test, or partial test, the effect of each inflation variable and the household consumption response on the VAT increase is as follows. First, the calculated t-value for the inflation variable is 3.889, while the table t-value is 1.979 (N-df = 130-2 = 128). Furthermore, the significance value (Sig.) is 0.000, which is lower than the threshold of 0.05. Therefore, it can be concluded that the inflation variable has a significant effect on the VAT increase partially.

The calculated t-value for the household consumption response variable is 4.750, while the table t-value is 0.000 (N-df = 130-2 = 128). Furthermore, the recorded significance value (Sig.) is 0.000, which is lower than the 0.05 level of significance. so it can be concluded that the household consumption response also has a significant influence on the partial increase in VAT.

F test (simultaneous)

Table 6. Results of the F Test (Simultaneous) ANOVA

F	Sig.
86.127	.000

Based on Table 8 regarding the F-test, it can be interpreted that the critical value of the F-table is 3.07. Furthermore, the recorded significance value is 0.000, lower than the 0.05 level of significance. The results indicate that inflation and household consumption responses simultaneously influence the increase in VAT.

Coefficient of determination (R^2) test

Table 9. Results of the Coefficient of Determination (R^2) Test for the Summary Model

Model	R	R Square	Adjusted R Square
1	.759 ^a	.576	.569

Based on Table 9 regarding the coefficient of determination test, the Adjusted R Square value can be concluded as 0.569, or 57.6%. This indicates that the independent variables, namely inflation and household consumption response, have a 57.6% effect on the dependent variable, the VAT increase. The remaining 42.4% is explained by other factors not included in the study's independent variables.

Discussion

The effect of inflation on VAT increases

Hypothesis 1, which proves that inflation has a positive and significant effect on VAT increases, is accepted. The regression coefficient of 0.375 with a significance value <0.001 indicates that every one-unit increase in inflation will increase the VAT value by 0.375 units, assuming other variables remain constant. This indicates that inflation significantly contributes to increased VAT revenue.

This aligns with the view that inflation can increase the prices of goods and services, which ultimately increases the nominal value of VAT collected, given that VAT is calculated as a percentage of the price of goods. Inflation is a general increase in commodity prices caused by a mismatch between commodity procurement programs (production, pricing, printing money, etc.) and the level of public income (Salim & Fadilla, 2021). When prices rise due to inflation, the VAT tax base automatically increases, thereby increasing tax revenue from this sector. (Cholilah et al., 2024) stated that high inflation causes a decline in people's purchasing power, thus reducing demand.

This finding is supported by findings (Majid et al., 2023) that economic needs, state resources, development, and other factors require people to work together to build the country by paying taxes. Taxes are a key path to improving the Indonesian economy. The government is actively pursuing public compliance by implementing the latest tax regulations (Deyola et al., 2022).

The effect of household consumption response on VAT increases

Hypothesis 2, which states that Household Consumption Response has a positive and significant effect on VAT increases, is accepted. The coefficient value of 0.502, with a significance level of <0.001 , indicates that every 1-unit increase in household consumption leads to a 0.502-unit increase in VAT. This indicates that when people increase consumption, state revenue from VAT will also increase. High inflation causes consumption levels to decline (Millania et al., 2021).

This finding is consistent with Keynesian theory, which states that household consumption is a major component of aggregate expenditure. When consumption increases, the volume of transactions for goods and services also increases, increasing the VAT tax base, ultimately increasing VAT revenue. A VAT increase, in addition to expanding the tax base in Indonesia, can also lead to inflation, reduced purchasing power for final consumers, hamper economic growth, and increase unemployment (Fitriyani, 2025).

Indonesia has experienced volatile inflation fluctuations in recent years, which can significantly impact people's daily lives. Uncontrolled inflation can harm people's ability to purchase goods and services, disrupt financial planning, and create significant economic stress (Sekarsari et al., 2024). Research by Nurkhanifah (2023) also supports these findings. They found that household consumption has a significant impact on VAT revenue in Indonesia, as VAT is levied directly on the consumption of goods and services. When consumption increases, either due to rising incomes or post-pandemic spending, VAT revenue also increases. According to research by Almaya et al., 2021, household consumption in Indonesia contributes more than 50% of total national income.

The effect of inflation and household consumption response on the VAT increase

The results of the multiple linear regression test indicate that inflation and the household consumption response simultaneously have a positive and significant effect on the VAT increase. This is evidenced by the calculated F-value of 86.127 and a significance value of 0.000 (<0.05) listed in the ANOVA table. Thus, the overall regression model is significant, meaning that both independent variables jointly influence the dependent variable, namely the VAT increase.

Economically, inflation and household consumption are two key indicators that directly impact tax revenue, particularly VAT. Inflation causes an increase in the price of goods and services, which automatically increases the tax base (DPP) for each transaction. When inflation rises, the price of goods and services also increases, which reduces people's purchasing power (Putri et al., 2024), and their research found that inflation contributes to decreased profitability.

Meanwhile, increased household consumption increases the volume of transactions subject to VAT. The combination of the two will strengthen the effect on increasing revenue from the VAT sector. Research conducted by (Ahmad et al., 2023) states that both inflation and household consumption have a significant

influence on VAT revenue in Indonesia, as both reflect the dynamics of the consumer economy, which is the primary tax object. The study shows that in active economic conditions, even accompanied by moderate inflation, VAT revenue tends to increase. VAT coverage covers all levels of society who purchase necessities (Ahmad et al., 2023). According to research by (Saefulloh et al., 2023), inflation essentially reflects an imbalance between supply and demand in the national economy.

4. Conclusions

This study shows that both inflation and household consumption responses have a positive and significant effect on the increase in Value Added Tax (VAT), both partially and simultaneously. The results of a multiple regression analysis show that inflation contributes to rising prices of goods and services, which automatically increases the tax base. Meanwhile, increased household consumption expands the volume of transactions subject to VAT, thereby increasing state revenue from the consumption tax sector.

This research model has an Adjusted R^2 value of 57.6%, indicating that the inflation and household consumption variables can explain more than half of the variation in the VAT increase. The remainder is influenced by factors outside the model. This study reinforces the understanding that managing inflation and strengthening public purchasing power are crucial factors in designing effective and equitable fiscal policies.

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