Taxation (1)

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INTRODUCTION

This module consists of two learning activities. Both have the same format in which you will find four parts. The first part contains original texts written in English as the source language (SL). The first two paragraphs of each text, translated into Bahasa Indonesia, are intended as model translations along with a brief explanation. The second part provides you with a number of translation activities with alternative translation versions.

It is advisable, however, that you do each of the exercises by yourself or in groups first before referring to the keys. The third part has a summary of those translation aspects highlighted in the learning activity concerned. The last part gives you a formative test section at the end of this module.

After learning this module, you are expected to be able to translate various texts on taxation from English into Bahasa Indonesia accurately and naturally.

Before you move to Learning Activity 1, it is necessary for you to look at some important points you have to bear in mind while you are translating. You should have learned these issues in the Theory of Translation course (BING3315).

1. Meanings transferred into the target language are not restricted by the source language patterns. In other words, it should not be read as translation.
2. Meaning in the source language should be conveyed accurately in the target language. There should not be misinterpretation or misleading language.
3. Be aware of the notion register (i.e. vocabulary selection, style and grammatical features) used in a particular context.
4. Make sure that you do not lose certainty of meaning in the source texts.
5. Your translation should only be on meanings in the source language.
6. Do not use everyday language, except the text requires you to do so.

All the above criteria will be addressed in the section of key to exercises. They will then be summarized in the summary section.

English – Bahasa Indonesia Translation

ℝ ead the following text very carefully to get a general impression of it, analyses it and then do the exercises that follow.

The Theory of Taxation

Taxation has existed since the birth of early civilizations, and it could be said that it is part of the price to be paid for living in an organised society. However, taxation is not just a means of transferring money to the government, to spend as it thinks fit, it also has a tendency to reflect prevailing social values and priorities. In this respect it could be argued that a system of taxation is a socio-economic model, representing society's social, political and economic needs at any one time; changes in this needs often being reflected by changes to the system of taxation. This characteristic explains why no two countries' tax systems will be identical in every respect and indeed why the UK tax system is continually changing.

This part aims to introduce the basic theory of taxation in a plain and easily understood manner. This is by no means underestimating the complexity of the theoretical issues involved, but in this respect Part 1 is an introductory text, and further recommended reading is provided at the end of each chapter.

Chapter 1 introduces most of the basic terminology, setting out the objectives of taxation and the various ways in which taxes can be classified. No tax system is perfect but and 'ideal' tax should conform to certain principles if it is to achieve its objectives without producing negative effects, and so this chapter concludes by examining the criteria for evaluating a modern tax system.

After giving a brief historical background of the major UK taxes, the next four chapters analyse and evaluate the current UK tax system. Chapter 6 discusses avoidance and evasion in the UK, examining tax morality and the current legal status regarding tax avoidance. Chapter 7 examines the choice of tax base and considers the alternatives available.

The final chapter in this part examines the rationale for harmonising direct taxes within Europe, the difficulties involved, and the progress in this area to date.

A.   THE OBJECTIVES OF TAXATION

The rationale for imposing taxes in a market economy such as the UK stems from the government responsibilities listed below.

1.   **To Provide Public Goods**
     A pure public good is one that displays the following characteristics:
     a.   displays zero marginal cost, i.e. no extra cost in incurred in supplying the good to more than one person;
     b.   individuals cannot be excluded from consuming the good, even if they have no desire for it.
     c.   all members of society must consume the same amount, it cannot be rejected, e.g. law and order.

A good example of a pure public good is defence. The provision of national defence protects all members of society from hostilities at zero marginal cost, no individual can be excluded and it cannot be rejected by those who disagree in principle, e.g. pacifists.

If left to the market, individuals with no desire for the good would be unwilling to pay the price, yet at the same time they could not be excluded from benefiting; as a consequence a free market would be inefficient in the provision of public goods, and as a result they become the responsibility of the state.

2.   **Redistribution of Income and Wealth**
     The mechanism for the redistribution of income and wealthy by the use of transfer payments and benefits to those members of society who are less well off promotes social equity.

3.   **To Promote Social and Economic Welfare**
     Government often takes on a paternalistic role by providing 'merit' goods, e.g. health and education. Merit goods, unlike public goods, can be provided privately, but if left completely to market forces merit goods would

be under consumed, and so there is some merit in the state providing such goods as everyone benefits from living in a healthy and educated society, i.e. there are external benefits in the provision of merit goods.

In the same respect demerit goods, e.g. alcohol and cigarettes are discouraged by government in order to reduce the external costs to society, e.g. health risks and pollution.

4.   Economic Stability

The government is responsible for avoiding high levels of inflation and unemployment in order to promote economic stability and sustainable growth.

5.   The Single European Market

With the introduction of the single market in January 1993, there is more pressure on the government to be in harmony with other member states.

6.   Regulation

Legislation and regulatory controls made on producers in order to protect consumers, employees and the general public is the responsibility of any socially aware government.

Given these general responsibilities, taxation can be a powerful tool in the hands of any government as a means of ensuring that social, political and economic policies of the government in power are brought to fruition.

From this we can deduce that there are four main objectives of a modern tax system:

a.   Revenue raising

Historically taxes were raised in order to fund the monarchy and to pay for defence in times of strife. Revenue raising is still primary objective of a modern tax system to help finance public sector expenditure.

b.   Redistribution of income and wealth

The tax system is a means of ensuring the distribution of income and wealth in order to reduce poverty and promote social welfare.

c.   Economic regulator

The tax system is a means of promoting economic welfare and creating a sound infrastructure for businesses.

d.   Harmonisation

The philosophy of single market in Europe is to provide for the free movement of goods/services, capital and people between member states, suggesting harmonisation to be a modern objective of European tax system.

How well the current UK tax system fulfils these objectives will be discussed in later chapters.

(Source: Nightingale, K. 2000. *Taxation: Theory and Practice*. Essex: Pearson Education Limited)

Now, learn the model answer below together with a short explanation about it.

B.   MODEL

Source Language
Paragraph 1   **The Theory of Taxation**   Taxation has existed since the birth of early civilizations, and it could be said that it is part of the price to be paid for living in an organized society. However, taxation is not just a means of transferring money to the government, to spend as it thinks fit, it also has a tendency to reflect prevailing social values and priorities. In this respect it could be argued that a system of taxation is a socio-economic model, representing society's social, political and economic needs at any one time; changes in this needs often being reflected by changes to the system of taxation. This characteristic explains why no two countries' tax systems will be identical in every respect and indeed why the UK tax system is continually changing.
Model Translation   **Teori Pajak**   Pajak sudah ada sejak awal lahirnya peradaban, dan dapat dikatakan bahwa pajak adalah bagian dari <u>biaya yang harus dikeluarkan</u> <u>demi berlangsungnya kehidupan bermasyarakat yang baik</u>. Namun demikian, pajak bukan hanya sekedar cara untuk menyerahkan uang kepada pemerintah untuk dipergunakan sebagaimana mestinya, melainkan juga memiliki kecenderungan sebagai cermin atas nilai-nilai sosial dan prioritas yang ada. Dalam

> pengertian ini, dapat dikatakan bahwa sistem pajak merupakan gambaran keadaan sosial ekonomi yang mencerminkan kebutuhan ekonomi, sosial dan politik suatu masyarakat pada masa tertentu. Perubahan kebutuhan masyarakat tersebut sering kali terlihat pada perubahan sistem pajak. Keadaan inilah yang dapat menjelaskan mengapa tidak ada dua negara yang memiliki sistem pajak yang sama dalam berbagai aspek, dan hal ini pula yang menyebabkan mengapa sistem pajak di Inggris terus selalu berubah.

Penjelasan:

Perhatikan kata-kata yang diberi garis bawah. Ungkapan 'biaya yang harus dikeluarkan demi berlangsungnya kehidupan bermasyarakat yang baik' menunjukkan upaya bagaimana kata-kata dalam bahasa sumber tidak diterjemahkan kata per kata, tetapi lebih mengalihkan makna dari bahasa sumber ke dalam bahasa sasaran. Begitu juga kata *indeed*, dalam bahasa sasaran diterjemahkan menjadi 'hal ini pula yang menyebabkan' agar apa yang dimaksudkan dalam bahasa sumber dapat dipahami dengan mudah dalam bahasa sasaran. Terjemahan tersebut sepertinya ada kesan bahwa terjemahan tersebut terlihat seperti terjemahan bebas, tetapi jika ditinjau dari segi semantik, makna yang ada dalam bahasa sumber tidak hilang (*not loss of meaning*).

 EXERCISES

Task 1

Translate the following extract into Bahasa Indonesia. Wrote your translation in the space provided for you on the right column.

Source Language
Paragraph 2 This part aims to introduce the basic theory of taxation in a plain and easily understood manner. This is by no means underestimating the complexity of the theoretical issues involved, but in this respect Part 1 is an introductory text, and further recommended reading is provided at the end of each chapter.

> Write your Translation here.
>
> *Before moving onto the next task, check your translation with the model translation in the key section. This applies to the rest of the tasks.*

Task 2

Translate the following extract into Bahasa Indonesia.

Source Language
Paragraph 3
Chapter 1 introduces most of the basic terminology, setting out the objectives of taxation and the various ways in which taxes can be classified. No tax system is perfect but and 'ideal' tax should conform to certain principles if it is to achieve its objectives without producing negative effects, and so this chapter concludes by examining the criteria for evaluating a modern tax system.
Write your Translation here.

Task 3

Translate the following extract into Bahasa Indonesia.

Source Language
Paragraph 4
After giving a brief historical background of the major UK taxes, the next four chapters analyze and evaluate the current UK tax system. Chapter 6 discusses avoidance and evasion in the UK, examining tax morality and the current legal status regarding tax avoidance. Chapter 7 examines the choice of tax base and considers the

alternatives available.

Write your Translation here.

Task 4

Translate the following extract into Bahasa Indonesia.

Source Language

Paragraph 5

The final chapter in this part examines the rationale for harmonising direct taxes within Europe, the difficulties involved, and the progress in this area to date.

Write your Translation here.

Task 5

Translate the following extract into Bahasa Indonesia.

Source Language

Paragraph 6

The objectives of Taxation
The rationale for imposing taxes in a market economy such as the UK stems from the government responsibilities listed below.
1. To provide public good
    A pure public good is one that displays the following characteristics:
    a) displays zero marginal cost, i.e. no extra cost in incurred in

supplying the good to more than one person;
b) individuals cannot be excluded from consuming the good, even if they have no desire for it.
c) all members of society must consume the same amount, it cannot be rejected,
e.g. law and order.

Write your Translation here.

Task 6

Translate the following extract into Bahasa Indonesia.

Source Language
Paragraph 7 A good example of a pure public good is defence. The provision of national defence protects all members of society from hostilities at zero marginal cost, no individual can be excluded and it cannot be rejected by those who disagree in principle, e.g. pacifists.
Write your Translation here.

Task 7

Translate the following extract into Bahasa Indonesia.

Source Language
Paragraph 8
If left to the market, individuals with no desire for the good would be unwilling to pay the price, yet at the same time they could not be excluded from benefiting; as a consequence a free market would be inefficient in the provision of public goods, and as a result they become the responsibility of the state.
Write your Translation here.

Task 8

Translate the following extract into Bahasa Indonesia.

Source Language
Paragraph 9
2. Redistribution of income and wealth   The mechanism for the redistribution of income and wealthy by the use of transfer payments and benefits to those members of society who are less well off promotes social equity.
Write your Translation here.

Task 9

Translate the following extract into Bahasa Indonesia.

Source Language
Paragraph 10   3. To promote social and economic welfare   Government often takes on a paternalistic role by providing 'merit' goods, e.g. health and education. Merit goods, unlike public goods, can be provided privately, but if left completely to market forces merit goods would be under consumed, and so there is some merit in the state providing such goods as everyone benefits from living in a healthy and educated society, i.e. there are external benefits in the provision of merit goods.
Write your Translation here.

Task 10

Translate the following extract into Bahasa Indonesia.

Source Language
Paragraph 11   In the same respect demerit goods, e.g. alcohol and cigarettes are discouraged by government in order to reduce the external costs to society, e.g. health risks and pollution.
Write your Translation here.

Task 11

Translate the following extract into Bahasa Indonesia.

Source Language
Paragraph 12
4. Economic stability The government is responsible for avoiding high levels of inflation and unemployment in order to promote economic stability and sustainable growth.
Write your Translation here.

Task 12

Translate the following extract into Bahasa Indonesia.

Source Language
Paragraph 13
5. The single European market With the introduction of the single market in January 1993, there is more pressure on the government to be in harmony with other member states
Write your Translation here.

Task 13

Translate the following extract into Bahasa Indonesia.

Source Language
Paragraph 14   6.   Regulation   Legislation and regulatory controls made on producers in order to protect consumers, employees and the general public is the responsibility of any socially aware government.
Write your Translation here.

Task 14

Translate the following extract into Bahasa Indonesia.

Source Language
Paragraph 15   Given these general responsibilities, taxation can be a powerful tool in the hands of any government as a means of ensuring that social, political and economic policies of the government in power are brought to fruition.   From this we can deduce that there are four main objectives of a modern tax system:
Write your Translation here.

Task 15

Translate the following extract into Bahasa Indonesia.

Source Language
Paragraph 16   Revenue raising   Historically taxes were raised in order to fund the monarchy and to pay for defence in times of strife. Revenue raising is still primary objective of a modern tax system to help finance public sector expenditure.
Write your Translation here.

Task 16

Translate the following extract into Bahasa Indonesia.

Source Language
Paragraph 17   Redistribution of income and wealth   The tax system is a means of ensuring the distribution of income and wealth in order to reduce poverty and promote social welfare.
Write your Translation here.

Key to Exercises

Task 1

Source Language
Paragraph 2 This part aims to introduce the basic theory of taxation in a plain and easily understood manner. This is by no means underestimating the complexity of the theoretical issues involved, but in this respect Part 1 is an introductory text, and further recommended reading is provided at the end of each chapter.
Model Translation Bagian ini bertujuan untuk memperkenalkan teori perpajakan dengan ulasan yang sederhana dan mudah dimengerti. Ini bukan berarti menyederhanakan masalah teoretis yang rumit, tetapi dalam hal ini, Bagian 1 merupakan teks pengantar, dan bacaan lain yang sebaiknya dibaca selanjutnya disebutkan pada akhir tiap bab.

Penjelasan:

Penggunaan kata maupun frasa yang ada dalam bahasa sasaran menunjukkan bahwa sang penerjemah betul-betul memahami laras teks sumber, yang dalam bahasa Inggris disebut dengan *fully aware of register* dan bukan penerjemah yang setia yang mengabaikan makna. Pengalihan makna yang tepat merupakan suatu hal yang harus dilakukan oleh seorang penerjemah. Kata *provided* dalam bahasa sumber lebih tepat jika diterjemah-kan menjadi *disebutkan* dalam bahasa sasaran.

Task 2

Source Language
Paragraph 3 Chapter 1 introduces most of the basic terminology, setting out the objectives of taxation and the various ways in which taxes can be classified. No tax system is perfect but and 'ideal' tax should conform to certain principles if it is to achieve its objectives without producing negative effects, and so this chapter concludes

> by examining the criteria for evaluating a modern tax system.

> **Model Translation**
>
> Bab 1 memperkenalkan istilah yang sangat mendasar, menjelaskan tujuan pengenaan pajak dan berbagai macam cara pemungutan pajak. Tidak ada sistem pajak yang sempurna, tetapi pajak yang 'ideal' harus memenuhi kaidah-kaidah tertentu sesuai dengan tujuan pajak tanpa menimbulkan pengaruh negatif. Maka dari itu, bab ini diakhiri dengan membahas kriteria untuk mengevaluasi sistem pajak modern.

Penjelasan:

Kalimat aktif dalam bahasa sumber tidak harus diterjemahkan ke dalam bentuk kalimat yang sama. Untuk menyelaraskan dengan bahasa sasaran, kalimat tersebut perlu diubah menjadi kalimat pasif sehingga hasil terjemahan menjadi enak dibaca. Hal ini terlihat pada kata *concludes* yang diterjemahkan menjadi *diakhiri* dalam bahasa sasaran.

Task 3

> **Source Language**
>
> *Paragraph 4*
>
> After giving a brief historical background of the major UK taxes, the next four chapters analyse and evaluate the current UK tax system. Chapter 6 discusses avoidance and evasion in the UK, examining tax morality and the current legal status regarding tax avoidance. Chapter 7 examines the choice of tax base and considers the alternatives available.

> **Model Translation**
>
> Setelah membahas sejarah singkat latar belakang pajak-pajak utama di Inggris, empat bab berikutnya menganalisis dan mengevaluasi sistem pajak di Inggris yang sekarang. Bab 6 membahas *usaha menghindari pajak* di Inggris, menjelaskan moralitas pajak dan status hukum usaha menghindari pajak yang sekarang berlaku. Bab 7 membahas pilihan dasar perpajakan dan melihat alternatif-alternatif yang tersedia.

Penjelasan:

Perhatikan frasa yang diberi garis miring. Frasa *avoidance and evasion* diterjemahkan dengan baik menjadi *usaha menghindari pajak.* Sebagaimana disebutkan sebelumnya bahwa pengetahuan umum sangat diperlukan dalam menerjemahkan suatu teks.

Task 4

Source Language
Paragraph 5   The final chapter in this part examines the rationale for harmonizing direct taxes within Europe, the difficulties involved, and the progress in this area to date.
Model Translation   Bab terakhir bagian ini membahas alasan penyesuaian pajak langsung di Eropa, kesulitan-kesulitan yang dihadapi, dan perkembangan bidang ini sampai dengan sekarang.

Penjelasan:

Kata *examines* tidak selalu dapat diterjemahkan menjadi *memeriksa.* Hal ini berlaku juga dengan kata *harmonising.* Bagaimana suatu kata diterjemahkan sangat bergantung pada konteks kata tersebut digunakan. Karena kata tersebut menerangkan tentang perpajakan, maka kata *penyesuaian* dirasa lebih tepat.

Task 5

Source Language

Paragraph 6
 	
 The objectives of Taxation
 	
 The rationale for imposing taxes in a market economy such as the UK stems from the government responsibilities listed below.
 1. To provide public good
    A pure public good is one that displays the following characteristics:
    a) displays zero marginal cost, i.e. no extra cost in incurred in

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supplying the good to more than one person;
b) individuals cannot be excluded from consuming the good, even if they have no desire for it.
c) all members of society must consume the same amount, it cannot be rejected, e.g. law and order.

Model Translation

Tujuan Pajak
Dasar pertimbangan pengenaan pajak dalam ekonomi pasar seperti Inggris berdasar pada tanggung jawab pemerintah sebagaimana tersebut di bawah ini.

1. Memenuhi kebutuhan umum
   Kebutuhan umum adalah kebutuhan yang <u>memiliki</u> persyaratan berikut:
   a. tidak adanya biaya, misalnya tidak adanya biaya tambahan untuk pengadaan barang untuk lebih dari satu orang;
   b. tidak adanya pengecualian individu dalam pemilikan barang, bahkan jika mereka tidak ada keinginan untuk itu;
   c. semua anggota masyarakat memiliki hak yang sama, tidak boleh ditolak, misalnya dalam masalah hukum dan ketertiban.

Penjelasan:

Kata *rationale* kurang tepat jika diterjemahkan menjadi *alasan*. Oleh karena itu, maka kata tersebut harus dicari kata lain yang lebih mengena, yaitu *dasar pertimbangan*. Begitu juga istilah *public good*, Ungkapan tersebut perlu dicari padanannya yang lebih tepat, yaitu *kebutuhan umum.*

Perhatikan juga kata yang diberi garis bawah. Terjemahan tersebut menandakan bahwa sang penerjemah memahami laras teks tersebut karena jika kata tersebut diterjemahkan menjadi *memamerkan* hasil terjemahan menjadi tidak lazim dalam bahasa sasaran.

Task 6

Source Language

Paragraph 7

<u>A good example of a pure public good</u> is defence. The provision of national defence protects all members of society from hostilities at zero marginal cost<u>, no individual can be excluded and it cannot be rejected by those who disagree in principle</u>, e.g. pacifists.

Model Translation
Salah satu contoh yang benar-benar merupakan kebutuhan umum adalah pertahanan. Pengadaan usaha pertahanan nasional melindungi semua warga masyarakat dari rasa ketidaknyamanan dengan tanpa biaya tambahan, tidak ada pengecualian dan hal ini tidak bisa ditolak oleh mereka yang tidak setuju, misalnya dalam hal ketentraman.

Penjelasan:

Perhatikan bagaimana kata-kata yang digarisbawahi diterjemahkan. Ada beberapa kata yang harus ditambahkan atau tidak diterjemahkan dalam bahasa sasaran. Ini merupakan hal yang sangat penting, karena dengan menambahkan kata-kata tersebut hasil terjemahan menjadi ungkapan yang alami, yang sesuai dengan kaidah bahasa sasaran dan hasil terjemahan juga menjadi lebih jelas.

Task 7

Source Language
Paragraph 8
If left to the market, individuals with no desire for the good would be unwilling to pay the price, yet at the same time they could not be excluded from benefiting; as a consequence a free market would be inefficient in the provision of public goods, and as a result they become the responsibility of the state.
Model Translation
Apabila dibiarkan begitu saja, orang yang tidak merasa butuh tidak akan mau membayar biaya, walaupun mereka juga tidak dapat dikecualikan untuk memanfaatkannya. Akibatnya, pasar bebas tidak lagi efisien dalam pengadaan kebutuhan umum, dan oleh karenanya barang-barang tersebut menjadi tanggung jawab negara.

Penjelasan:

Terjemahan yang baik salah satunya dapat dikenali dengan penggunaan kata atau istilah yang sesuai dengan laras dan lazim dalam bahasa sasaran. Istilah *left* dalam bahasa Inggris pada konteks di atas lebih pas jika

diterjemahkan menjadi *dibiarkan* atau *diserahkan* yang lebih lazim dan sesuai dengan konteks bacaan.

Task 8

Source Language
Paragraph 9
2. Redistribution of income and wealth The mechanism for the redistribution of income and wealthy by the use of transfer payments and benefits to those members of society who are less well off promotes social equity.
Model Translation
2. Penyebarluasan penghasilan dan kekayaan Mekanisme penyebarluasan penghasilan dan kekayaan dengan melalui pembayaran dan keuntungan kepada anggota masyarakat yang kurang mampu akan mendorong <u>adanya</u> persamaan <u>tingkat</u> sosial.

Penjelasan:

Kata-kata yang digarisbawahi tidak ada dalam bahasa sumber tetapi perlu ditambahkan dalam bahasa sasaran agar maknanya tidak hilang atau tidak terjadi apa yang disebut dengan *loss of meaning*.

Task 9

Source Language
Paragraph 10
3. To promote social and economic welfare Government often takes on <u>a paternalistic role</u> by providing 'merit' goods, e.g. health and education. Merit goods, unlike public goods, can be provided privately, but if left completely to <u>market forces</u> merit goods would be <u>under consumed</u>, and so there is <u>some merit in the state providing such goods</u> as everyone benefits from living in a healthy and educated society, i.e. there are external benefits in the provision of merit goods.
Model Translation

> 3. Untuk mendorong adanya kesejahteraan sosial dan ekonomi Pemerintah sering berperan sebagai orang tua yang menyedia-kan hal-hal 'khusus', seperti kesehatan dan pendidikan. Tidak seperti kebutuhan umum, hal-hal khusus dapat disediakan oleh pribadi, tetapi apabila sepenuhnya diserahkan pada kekuatan pasar maka hal-hal khusus tersebut kurang diminati, sehingga ada kewajiban bagi negara untuk menyediakan hal-hal tersebut karena setiap orang memperoleh keuntungan hidup di lingkungan masyarakat yang sehat dan terdidik, misalnya ada keuntungan ekstra atas penyediaan hal-hal khusus.

Penjelasan:

Perhatikan ungkapan-ungkapan yang digarisbawahi. Ungkapan tersebut diterjemahkan dengan ungkapan yang sesuai dengan konteks bacaan. Apabila ungkapan tersebut diterjemahkan dengan ungkapan apa adanya, hasil terjemahan terasa kaku atau yang dalam istilah penerjemahan disebut dengan terpaku pada bentuk atau *restricted by form* dan upaya ini tentu saja dimaksudkan agar ketersampaian makna lebih diutamakan.

Task 10

Source Language
Paragraph 11   In the same respect demerit goods, e.g. alcohol and cigarettes are discouraged by government in order to reduce the external costs to society, e.g. health risks and pollution.
Model Translation
Begitu juga dengan hal-hal yang kurang dihargai, seperti alkohol dan rokok kurang didukung oleh pemerintah untuk mengurangi biaya ekstra bagi masyarakat, misalnya risiko kesehatan dan polusi.

Penjelasan:

Pemilihan kata atau istilah harus disesuaikan dengan laras dari bahasa sumber. Ungkapan in *the same respect* pada bahasa sumber mungkin lebih tepat jika diterjemahkan menjadi *begitu juga dengan* dalam bahasa Indonesia.

Task 11

Source Language
Paragraph 12 4. Economic stability   The government is responsible for avoiding high levels of inflation and unemployment in order to promote economic stability and sustainable growth.
Model Translation
4. Kestabilan ekonomi   Pemerintah bertanggung jawab untuk mencegah adanya tingkat inflasi dan pengangguran yang tinggi agar mendorong <u>terciptanya</u> kestabilan dan pertumbuhan ekonomi yang berkelanjutan.

Penjelasan:

Kata yang digarisbawahi tidak ada dalam bahasa sumber tetapi perlu ditambahkan dalam bahasa sasaran agar maknanya tidak hilang atau tidak terjadi apa yang disebut dengan *loss of meaning*.

Task 12

Source Language
Paragraph 13 5. The single European market   With the introduction of the single market in January 1993, there is more pressure <u>on</u> the government to be in harmony with other member states.
Model Translation
5. Pasar Tunggal Eropa   Dengan diresmikannya pasar tunggal pada bulan Januari 1993, ada tekanan yang lebih kuat <u>terhadap</u> pemerintah untuk senantiasa berhubungan baik dengan negara-negara anggota lainnya.

Penjelasan:

Kadang-kadang satu kata dalam bahasa sumber dapat diterjemahkan menjadi beberapa kata dalam bahasa sasaran. Hal ini terlihat pada kata *on* yang diterjemahkan menjadi *terhadap* dalam bahasa sasaran. Ini menunjukkan bahwa sang penerjemah memperhatikan laras atau *full awareness of register*, sehingga terjemahan bisa dibaca dengan enak tanpa adanya pesan yang hilang dari teks sumber.

Task 13

Source Language
Paragraph 14
6. Regulation   Legislation and regulatory controls made on producers in order to protect consumers, employees and the general public is the responsibility of any socially aware government.
Model Translation
6. Pengawasan atas perundang-undangan dan hukum yang mengatur produsen agar konsumen dan pekerja serta masyarakat umum terlindungi merupakan tanggung jawab setiap pemerintah yang peduli terhadap masalah sosial.

Penjelasan:

Kalimat aktif dalam bahasa sumber tidak harus diterjemahkan ke dalam bentuk kalimat yang sama. Untuk menyelaraskan dengan bahasa sasaran, kalimat tersebut perlu diubah menjadi kalimat pasif sehingga hasil terjemahan menjadi enak dibaca.

Task 14

Source Language
Paragraph 15
Given these general responsibilities, taxation can be a powerful tool in the hands of any government as a means of ensuring that social, political and economic policies of the government in power are brought to fruition. From this we can deduce that there are four main objectives of a

modern tax system:
Model Translation Dengan adanya tanggung jawab tersebut, pajak dapat menjadi alat yang ampuh bagi setiap pemerintah sebagai alat untuk menjamin terciptanya kebijakan sosial, politik dan ekonomi. Dari hal-hal tersebut kita dapat menyimpulkan ada empat tujuan utama sistem pajak modern, yaitu:

Penjelasan:

Perhatikan kata-kata yang digarisbawahi. Kata- kata tersebut diterjemahkan dengan ungkapan yang sesuai dengan konteks bacaan. Apabila kata given diterjemahkan menjadi *diberikan* hasil terjemahan terasa kaku atau yang dalam istilah penerjemahan disebut dengan terpaku pada bentuk atau *restricted by form* dan upaya ini dilakukan agar hasil terjemahan lebih mementingkan ketersampaian makna. Begitu juga kata *powerful* yang diterjemahkan dengan kata *ampuh*.

Task 15

Source Language
Paragraph 16 Revenue raising Historically taxes were <u>raised</u> in order to fund the monarchy and to pay for defence in times of strife. <u>Revenue raising</u> is still primary objective of a modern tax system to help finance public sector expenditure.
Model Translation Pemungutan Pajak Menurut sejarahnya pajak dipungut untuk membiayai kerajaan dan untuk membiayai pertahanan pada waktu perang. Pemungutan pajak masih merupakan tujuan utama sistem perpajakan modern untuk membantu membiayai pengeluaran sektor publik.

Penjelasan:

Perhatikan ungkapan yang digarisbawahi. Ungkapan tersebut diterjemah-kan dengan ungkapan yang sesuai dengan konteks bacaan. Apabila ungkapan

tersebut diterjemahkan dengan ungkapan *dinaikkan atau penaikan,* hasil terjemahan terasa kaku atau yang dalam istilah penerjemahan disebut dengan terpaku pada bentuk atau *restricted by form* dan penerjemahan tersebut lebih mementingkan ketersampaian makna daripada bentuk bahasa sumber.

Task 16

Source Language
Paragraph 17   Redistribution of income and wealth   The tax system is a means of ensuring the distribution of income and wealth in order to reduce poverty and promote social welfare.
Model Translation   Penyebarluasan pendapatan dan kekayaan   Sistem pajak merupakan alat untuk menjamin penyebarluasan pendapatan dan kekayaan untuk mengurangi kemiskinan dan <u>mempromosikan</u> kesejahteraan sosial.

Penjelasan:

    Sangat penting bagi seorang penerjemah untuk memahami laras bahasa yang akan diterjemahkan (*full awareness of register*). Kata *promote* pada bahasa sumber lebih tepat jika diterjemahkan menjadi *meningkatkan* karena sesuai dengan register teks bahasa sasaran. Jika kata tersebut diterjemahkan *mempromosikan* teks ini menjadi tidak lazim dan hasil terjemahan menjadi kaku dan tidak alamiah.

Task 17

Source Language
Paragraph 18   Economic regulator   The tax system is a means of promoting economic welfare and creating a sound infrastructure for businesses.
Model Translation   Pengaturan ekonomi   Sistem pajak merupakan upaya untuk meningkatkan kesejahteraan

> ekonomi dan menciptakan infrastruktur yang bagus untuk berbagai keperluan bisnis.

Penjelasan:

Hal menarik dari terjemahan di atas adalah kata *means* yang diterjemahkan menjadi kata *upaya* dan kata *sound* yang diterjemahkan menjadi *yang bagus* dalam bahasa sasaran.

SUMMARY

Dari kegiatan belajar ini ada beberapa hal yang dapat ditarik sebagai kesimpulan.

1. Sebelum mulai menerjemahkan, pastikan bahwa Anda telah memahami seluruh paragraf (analisis teksnya) dengan membacanya berulang-ulang, dan kemudian baru kalimat demi kalimat.
2. Hati-hati dengan istilah yang tidak ada padanannya dalam bahasa sasaran. Bila perlu, Anda diperkenankan membuat catatan kaki.
3. Jangan pernah mencoba menerjemahkan kata per kata.
4. Jangan terpaku dengan pola bahasa sumber (*restricted by forms*). Ubahlah susunan kalimat bila dirasa perlu dengan selalu memper-hatikan ketersampaian makna secara akurat.
5. '*Meaning*' bahasa sumber dialihkan secara tepat ke dalam bahasa sasaran memperhatikan pilihan kata (*vocabulary*), bentuk kalimat (*grammatical forms*) dan laras bahasa (*register*).

FORMATIVE TEST 1

Translate the following extract into Bahasa Indonesia

Source Language
Paragraph 19
Harmonization The philosophy of single market in Europe is to provide for the free movement of goods/services, capital and people between member states, suggesting harmonization to be a modern objective of European tax system.

How well the current UK tax system fulfils these objectives will be discussed in later chapters.

Write your Translation here.

English – Bahasa Indonesia Translation

ℝ ead the following text very carefully to get a general impression of it, analyse it and then do the exercise that follow.

Income tax and the incentive to Work

Any tax that significantly distorts economic choices creates an excess burden resulting in economic inefficiency. The degree of this distortion depends on the size of the tax wedge, i.e. the difference between the marginal cost of the activity and the marginal benefits received. Taxes on income have two opposing effects on the incentive to work.

The income effect has a tendency to increase effort as individuals work harder in order to maintain their pre-tax position. This depends on the average rate of tax.

The substitution effect

The substitution effect has a tendency to decrease effort as individuals substitute leisure for work when they perceive that the cost of the extra work in lost leisure time is greater than the extra income received. This depends on the marginal rate of tax. If the average rate of tax is equal to the marginal rate of tax, i.e. where the tax is proportional, the net effect will be neutral, and only when the marginal rate exceeds the average rate, i.e. when the tax is progressive, are there likely to be substitution effects, creating a disincentive to work.

In reality, the decision of whether to work or not, or how little or how much work to undertake, is not simply related to the tax system, as working may be more than a means of economic support. Even where monetary rewards are the prime reasons for working, individuals may not be in a position to vary the hours they work.

Research carried out in 1969 concluded that for the majority of workers, higher taxation did not affect the incentive to work, while for 5 – 15 per cent of the population mainly those who could vary the hours they worked, higher taxation created disincentive effects. At the other end of the spectrum, for individuals with large families and those who are less well off, higher taxes were more likely to increase the incentive to work.

Research carried out in 1988 on the effect of the cuts in the top rates of income tax between1978 (98 per cent) and 1988 (40 per cent) concluded that there was a small incentive in cutting the top rates of income tax. There is, however, a strong argument that taxes on income create disincentive effects for the lower paid and unemployed individuals receiving state benefits.

This situation arises mainly because the income tax system and the social security system have been developed separately. As many benefits are means tested, i.e. related to income, low paid workers can find themselves in a situation where they earn above the threshold for income tax and National Insurance contributions purposes but are entitled to state benefits.

If the individual earns more money, the situation can arise where not only does this result in extra income tax and National Insurance contributions, but the increased income takes them above the threshold for means tested benefits, with the result that the individual is worse off in real terms for the increase in income. This known as the poverty trap, and arises because the tax imposed and the benefits lost give the taxpayer a higher marginal rate of tax resulting in increased substitution effects.

A similar situation occurs with the unemployment trap, i.e. when individuals are no better off in work than they are on benefits are in the region of 90 per cent of the expected bring home pay, the individual will probably be better off unemployed, especially when the costs of working are taken into account, e.g. travel expenses and loss of leisure time. Individuals caught in the poverty and unemployment traps are unlikely to better themselves through their own effort, creating a disincentive to work.

(Source: Nightingale, K. 2000. *Taxation : Theory and Practice*. Essex: Pearson Education Limited)

Now, learn the model answer below together with a short explanation about it.

MODEL

Source Language
Paragraph 1   **Income tax and the incentive to Work**   Any tax that significantly distorts economic choices creates an excess burden resulting in economic inefficiency. The degree of this distortion depends on the size of the tax wedge, i.e. the difference between the marginal cost of the activity and the marginal benefits received. Taxes on income have two opposing effects on the incentive to work.

Model Translation

Pajak apa pun yang menyimpang secara signifikan dari pertimbangan-pertimbangan ekonomi dapat menciptakan beban yang berlebihan mengakibatkan perekonomian yang tidak efisien. Tingkat penyimpangan tersebut bergantung pada seberapa besar jumlah pajak, misalnya selisih antara margin biaya pekerjaan dan margin keuntungan yang diperoleh. Pajak penghasilan mempunyai dua pengaruh yang saling bertentangan pada insentif kerja.

Penjelasan:

Kata 'size' dan 'tax wedge' diterjemahkan dengan baik menjadi 'seberapa besar' dan 'jumlah pajak'.

EXERCISES

Task 1

Translate the following extract into Bahasa Indonesia

Source Language

Paragraph 2

1. The income effect has a tendency to increase effort as individuals work harder in order to maintain their pre-tax position. This depends on the average rate of tax.
2. The substitution effect

    The substitution effect has a tendency to decrease effort as individuals substitute leisure for work when they perceive that the cost of the extra work in lost leisure time is greater than the extra income received. This depends on the marginal rate of tax. If the average rate of tax is equal to the marginal rate of tax, i.e. where the tax is proportional, the net effect will be neutral, and only when the marginal rate exceeds the average rate, i.e. when the tax is progressive, are there likely to be substitution effects, creating a disincentive to work.

Write your Translation here.

Before moving onto the next task, check your translation with the model translation in the key section. This applies to the rest of the tasks.

Task 2

Translate the following extract into Bahasa Indonesia

Source Language
Paragraph 3

In reality, the decision of whether to work or not, or how little or how much work to undertake, is not simply related to the tax system, as working may be more than a means of economic support. Even where monetary rewards are the prime reasons for working, individuals may not be in a position to vary the hours they work. |
| Write your Translation here. |

Task 3

Translate the following extract into Bahasa Indonesia

Source Language
Paragraph 4

Research carried out in 1969 concluded that for the majority of workers, higher taxation did not affect the incentive to work, while for 5 – 15 per cent of the population mainly those who could vary the hours they worked, higher taxation created disincentive |

effects. At the other end of the spectrum, for individuals with large families and those who are less well off, higher taxes were more likely to increase the incentive to work.

Write your Translation here.

Task 4

Translate the following extract into Bahasa Indonesia

Source Language

Paragraph 5

Research carried out in 1988 on the effect of the cuts in the top rates of income tax between1978 (98 per cent) and 1988 (40 per cent) concluded that there was a small incentive in cutting the top rates of income tax. There is, however, a strong argument that taxes on income create disincentive effects for the lower paid and unemployed individuals receiving state benefits.

Write your Translation here.

Task 5

Translate the following extract into Bahasa Indonesia

Source Language
Paragraph 6 This situation arises mainly because the income tax system and the social security system have been developed separately. As many benefits are means tested, i.e. related to income, low paid workers can find themselves in a situation where they earn above the threshold for income tax and National Insurance contributions purposes but are entitled to state benefits.
Write your Translation here.

Task 6

Translate the following extract into Bahasa Indonesia

Source Language
Paragraph 7 If the individual earns more money, the situation can arise where not only does this result in extra income tax and National Insurance contributions, but the increased income takes them above the threshold for means tested benefits, with the result that the individual is worse off in real terms for the increase in income. This known as the poverty trap, and arises because the tax imposed and the benefits lost give the taxpayer a higher marginal rate of tax resulting in increased substitution effects.

Write your Translation here.

Key to Exercises

Task 1

Source Language
Paragraph 2   The income effect has a tendency to increase effort as individuals work harder in order to maintain their pre-tax position. This depends on the average rate of tax.   The substitution effect   The substitution effect has a tendency to decrease effort as individuals substitute leisure for work when they perceive that the cost of the extra work in lost leisure time is greater than the extra income received. This depends on the marginal rate of tax. If the average rate of tax is equal to the marginal rate of tax, i.e. where the tax is proportional, the net effect will be neutral, and only when the marginal rate exceeds the average rate, i.e. when the tax is progressive, are there likely to be substitution effects, creating a disincentive to work.
Model Translation   Pengaruh pendapatan cenderung meningkatkan <u>usaha</u> seseorang untuk bekerja lebih giat agar tetap dalam kondisi pra pajak. Hal ini bergantung pada nilai rata-rata pajak.   Pengaruh penggantian   Pengaruh penggantian cenderung menurunkan semangat seseorang untuk menggunakan waktu istirahat untuk bekerja jika ia menganggap bahwa biaya kerja ekstra pada waktu istirahat lebih besar daripada pendapatan ekstra yang diterimanya. Ini bergantung pada nilai margin pajak. Jika nilai rata-rata pajak sama dengan nilai margin pajak, dengan demikian pajak bersifat proporsional, maka efek keuntungan menjadi <u>netral</u>, dan hanya jika nilai margin melebihi nilai rata-rata pajak seperti pada pajak progresif, ada kecenderungan bahwa pengaruh penggantian menjadikan orang tidak terpacu untuk bekerja.

Penjelasan:

Dalam menerjemahkan suatu teks penerjemah perlu memiliki pengetahuan umum yang luas. Pengetahuan yang luas akan sangat membantu penerjemah dalam mencari padanan yang tepat dalam bahasa sasaran. Pada teks di atas, kata *usaha* lebih tepat jika diganti dengan kata *semangat.* Begitu

juga kata *netral* akan terasa lebih mudah dipahami jika diganti dengan kata *sama,* sehingga hasil terjemahan menjadi tidak kaku dan dapat dipahami dengan baik.

Task 2

Source Language
Paragraph 3   In reality, the decision <u>of</u> whether to work or not, or how little or how much work to undertake, is not simply related to the tax system, as working may be more than <u>a means of economic support</u>. Even <u>where</u> monetary rewards are the prime reasons for working, individuals may not be <u>in a position to vary the hours they work</u>.
Model Translation   Pada kenyataannya, keputusan untuk bekerja atau tidak bekerja, atau seberapa sedikit atau banyak pekerjaan yang harus dilaksana-kan, tidak hanya berkaitan dengan sistem perpajakan, karena bekerja itu mungkin saja lebih dari sekadar upaya memenuhi kebutuhan ekonomi. Bahkan jika imbalan uang merupakan alasan utama untuk bekerja pun orang mungkin tidak dalam posisi untuk memilih waktu kerja semaunya sendiri.

Penjelasan:

Ada beberapa hal yang menarik dari hasil terjemahan di atas. Kata *of* dengan sangat baik diterjemahkan menjadi *untuk.* Pemilihan kata ini sangat pas dengan kaidah dalam bahasa sasaran, sehingga hasil terjemahan enak dibaca. Begitu juga kata *where* yang diterjemahkan menjadi *jika.* Selanjutnya, frasa yang digarisbawahi juga diterjemahkan dengan ungkapan yang berbeda tetapi memiliki atau mengandung pesan yang sama yang lebih mengutamakan ketersampaian makna daripada bentuk. Gejala ini disebut dengan *full awareness of register.* Dengan kata lain, memahami paragraf secara utuh sebelum menerjemahkan merupakan sebuah keharusan.

Task 3

Source Language
Paragraph 4 Research carried out in 1969 concluded that for the majority of workers, <u>higher taxation</u> did not affect the incentive to work, while for 5 – 15 per cent of the population mainly those who could vary the hours they worked, higher taxation created disincentive effects. At the other end of the spectrum, for individuals with large families and those who are <u>less well off</u>, higher taxes were more likely to increase the incentive to work.
Model Translation Penelitian yang dilakukan pada tahun 1969 menyimpulkan bahwa bagi sebagian besar pekerja, pajak tinggi tidak mempengaruhi dorongan untuk bekerja, sementara itu pada penelitian dengan populasi 5 sampai dengan 15 persen mereka yang dapat memilih jam kerja, pajak yang tinggi mendorong seseorang untuk tidak bekerja. Pada sudut pandang yang lain, bagi individu dengan jumlah anggota keluarga yang banyak dan mereka yang kurang sejahtera, pajak yang tinggi cenderung meningkatkan dorongan untuk bekerja.

Penjelasan:

Ada hal yang menarik dari hasil terjemahan di atas. Frasa *higher taxation* dengan sangat baik diterjemahkan menjadi pajak tinggi. Begitu juga frasa *less well off* diterjemahkan menjadi kurang sejahtera. Pemilihan frasa ini sangat pas dengan laras bahasa sumber sehingga hasil terjemahan enak dibaca. Gejala ini disebut dengan *full awareness of register*. Dengan kata lain, memahami makna bahasa sumber merupakan sebuah keharusan sebelum menerjemahkannya.

Task 4

Source Language
Paragraph 5 Research carried out in 1988 on the effect of the cuts in the top rates of income tax between1978 (98 per cent) and 1988 (40 per cent) concluded that there was a small incentive in cutting the top rates of income tax. There is, however, a strong argument that taxes on income create disincentive effects for the lower paid and unemployed individuals receiving state benefits.
Model Translation Penelitian yang dilakukan pada tahun 1988 tentang pengaruh pemotongan pajak penghasilan dengan nilai tinggi antara tahun 1978 (98 persen) dan 1988 (40 persen) menunjukkan bahwa ada sedikit dorongan pada pemotongan pajak penghasilan dengan nilai tinggi. Namun demikian, ada alasan yang kuat bahwa pajak penghasilan menimbulkan pengaruh dorongan tidak bekerja bagi orang yang berpenghasilan rendah dan mereka yang tidak bekerja namun menerima tunjangan dari pemerintah.

Task 5

Source Language
Paragraph 6 This situation arises mainly because the income tax system and the social security system have been developed separately. As many benefits are means tested, i.e. related to income, low paid workers can find themselves in a situation where they earn above the threshold for income tax and National Insurance contributions purposes but are entitled to state benefits.
Model Translation Keadaan ini timbul terutama karena sistem pajak penghasilan dan sistem pengaman sosial di kembangkan secara terpisah. Karena tunjangan itu merupakan alat yang terukur, misalnya kaitannya dengan penghasilan, maka pekerja dengan bayaran rendah berusaha agar mereka dalam posisi memperoleh pendapatan di atas batas kena pajak dan kewajiban asuransi nasional, tetapi mereka masih berhak atas tunjangan pemerintah.

Task 6

Source Language
Paragraph 7   If the individual earns more money, the situation can arise where not only does this result in extra income tax and National Insurance contributions, but the increased income takes them above the threshold for means tested benefits, with the result that the individual is worse off in real terms for the increase in income. This known as the poverty trap, and arises because the tax imposed and the benefits lost give the taxpayer a higher marginal rate of tax resulting in increased substitution effects.
Model Translation   Jika individu memperoleh uang lebih banyak, keadaan ini dapat menimbulkan tidak hanya meningkatnya pajak penghasilan dan kewajiban asuransi nasional, tetapi juga menjadikan mereka berada pada posisi di atas batas penerima tunjangan, yang mengakibatkan individu, dalam keadaan yang sebenarnya, menjadi lebih buruk karena meningkatnya penghasilan. Hal ini dikenal dengan "perangkap kemiskinan" yang timbul karena kewajiban membayar pajak dan hilangnya hak memperoleh tunjangan telah menjadikan pembayar pajak berada pada tingkat pajak margin yang tinggi dalam meningkatnya pengaruh pengganti.

S U M M A R Y

      Dari kegiatan belajar ini ada beberapa hal yang dapat ditarik sebagai kesimpulan.
1. Sebelum mulai menerjemahkan, pastikan bahwa Anda telah memahami seluruh paragraf (analisis teksnya) dengan membaca-nya berulang-ulang, dan kemudian baru kalimat demi kalimat.
2. Hati-hati dengan istilah yang tidak ada padannya dalam bahasa sasaran. Bila perlu, Anda diperkenankan membuat catatan kaki.
3. Jangan pernah mencoba menerjemahkan kata per kata.
4. Jangan terpaku dengan pola bahasa sumber (*restricted by forms*). Ubahlah susunan kalimat bila dirasa perlu dengan selalu memperhatikan ketersampaian makna secara akurat.

5. '*Meaning*' bahasa sumber dialihkan secara tepat ke dalam bahasa sasaran memperhatikan pilihan kata (*vocabulary*), bentuk kalimat (*grammatical forms*) dan laras bahasa (*register*).

FORMATIVE TEST 2

Translate the following extract into Bahasa Indonesia

Source Language
Paragraph 8 A similar situation occurs with the unemployment trap, i.e. when individuals are no better off in work than they are on benefits are in the region of 90 per cent of the expected bring home pay, the individual will probably be better off unemployed, especially when the costs of working are taken into account, e.g. travel expenses and loss of leisure time. Individuals caught in the poverty and unemployment traps are unlikely to better themselves through their own effort, creating a disincentive to work.
Write your Translation here.

Key to Formative Test

Formative Test 1

Possible Answer

Source Language
Paragraph 19 Harmonization The philosophy of single market in Europe is to provide for the free movement of goods/services, capital and people between member states, suggesting harmonization to be a modern objective of European tax system. How well the current UK tax system fulfils these objectives will be discussed in later chapters.
Model Translation
Penyelarasan Dasar pemikiran pasar tunggal Eropa adalah memberikan kebebasan perpindahan barang/jasa, modal dan orang antar negara-negara anggota, menyarankan adanya penyelarasan tujuan sistem pajak Eropa yang modern. Bagaimana sistem perpajakan Inggris yang sekarang masih berlaku memenuhi tujuan tersebut akan diuraikan pada bab-bab berikutnya.

Formative Test 2

Source Language
Paragraph 8 A similar situation occurs with the unemployment trap, i.e. when individuals are no better off in work than they are on benefits are in the region of 90 per cent of the expected bring home pay, the individual will probably be better off unemployed, especially when the costs of working are taken into account, e.g. travel expenses and loss of leisure time. Individuals caught in the poverty and unemployment traps are unlikely to better themselves through their own effort, creating a disincentive to work.

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Model Translation
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Possible Answer

Source Language
Paragraph 8
A similar situation occurs with the unemployment trap, i.e. when individuals are no better off in work than they are on benefits are in the region of 90 per cent of the expected bring home pay, the individual will probably be better off unemployed, especially when the costs of working are taken into account, e.g. travel expenses and loss of leisure time. Individuals caught in the poverty and unemployment traps are unlikely to better themselves through their own effort, creating a disincentive to work.
Model Translation
Keadaan yang sama terjadi pada perangkap pengangguran, yaitu jika individu merasa lebih baik menerima tunjangan sebesar 90 persen dari penghasilan daripada bekerja, maka individu tersebut kemungkinan akan memilih bekerja, terutama jika ongkos kerja, seperti biaya perjalanan dan hilangnya waktu luang, diperhitungkan. Individu yang berada dalam perangkap kemiskinan dan pengangguran cenderung tidak berusaha meningkatkan diri mereka dan tidak mendorong mereka bekerja.

Bila bahasa sumber tidak dibaca dengan cermat maka kemungkinan salah menerjemahkan dapat saja terjadi sebagaimana yang dicontohkan berikut ini:

Keadaan yang sama terjadi pada perangkap pengangguran, yaitu jika individu lebih baik bekerja dari pada menerima tunjangan dengan penghasilan 90 persen, maka individu tersebut kemungkinan akan memilih bekerja, terutama jika ongkos kerja, seperti biaya perjalanan dan hilangnya waktu luang, diperhitungkan. Individu yang berada dalam perangkap kemiskinan dan pengangguran cenderung tidak berusaha meningkatkan diri mereka dan tidak mendorong mereka bekerja.

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