

Material Content of Income Redistribution Concept in Social Studies Subject

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ABSTRACT

The subject matter of income redistribution in social studies learning is not only delivered based on one source. However, it can be developed by utilizing various accurate sources in the surrounding environment, especially in the material of income redistribution teachers can develop students' understanding by looking at differences in income in the environment caused by inequality of distribution which is given. This study aims to provide an understanding of students by utilizing environmental sources as examples of learning. The research method was compiled using a literature study by utilizing and collecting several books, journals, and other relevant library sources according to the issues contained. The search used keywords using Google Scholar and e-books in pdf and full-text format. The results of this study explain that the material for income redistribution needs to be developed more by incorporating and connecting learning themes into real life and the surrounding environment that occur as an example in learning at school so that students more readily understand lessons and are more active in getting to know their surroundings.

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1. INTRODUCTION

The practical subject matter is the main thing in a learning activity to achieve educational goals; in the learning process, many sources can be utilized to achieve effective learning outcomes. For example, social studies learning encourages students to position themselves to participate as good citizens in solving problems and utilizing the surrounding environment as a learning resource (Susanto, 2014).

A learning approach that relates the material studied to students' lives can create meaning in such learning (Rahmah et al., 2021). The scope of social studies subjects must originate from life in society (Jumriani et al., 2021). High-quality education provides knowledge and connects problems in the surrounding environment into learning as an example of supporting students' understanding, especially in the material of income redistribution in social studies learning.

Income redistribution is an economic activity to help the lower classes of those who can afford it as one of the social security or long-term social investments provided (Raharjo, 2017). The uneven income distribution causes redistribution. Therefore the government directs redistribution activities to the community. However, so far, there are still problems with income redistribution, which clearly

shows that income in Indonesia, as a developing country that plans changes in society, has not been optimally distributed so that the amount of income in class society upper and lower classes there is still a vast disparity (Yuhafi, 2020).

The existence of learning must provide understanding to students to be more sensitive in understanding socio-economic problems that occur, especially in their surrounding environment, which are the impact of income differences in society, because a good learning process is to provide knowledge in the form of environmental sources which are used as examples of life problems into the world of education so that teachers can develop learning themes taken from problems in the students' environment (Mutiani, 2019; Syaharuddin & Mutiani, 2020).

2. METHODS

This journal was conducted using a literature review analysis by collecting library data from several library literatures, looking for relevant theoretical references related to the events or problems to be discussed, looking for these references from books, journals, report articles, and internet sites that are appropriate to answer the objectives (Pilendia, 2020). The data search was carried out using the Google Scholar site in pdf format, using the keywords social studies learning and income redistribution. The results from the literature review were then analyzed by drawing conclusions from the data obtained and providing adequate understanding and explanation. The data from several kinds of literature were analyzed using the descriptive method. The description method is a method that is carried out by describing and providing an understanding and explanation of the results obtained (Habsy, 2017; Sugiyono, 2019).

3. FINDINGS AND DISCUSSION

Learning is a form of activity carried out by educators to assist students in learning activities; in school learning, many sources can be used to determine the success of the learning process, namely developing material by connecting it to the student's living environment (Robiah, 2020). For example, learning in class VIII IPS books contains one sub-materials that discuss the redistribution of national income (Raharjo, 2017).

Redistribution relates to one's income and is a form of guarantee for the community's income in the future (Rueda & Stegmueller, 2019). Income redistribution is one of the state policies to equalize income by raising funds from the public, both tax and non-tax, which are intended for the benefit of a country (Faridatunnisa et al., 2021). Tax is an essential part of increasing the source of state income. With this, students can be given an understanding of sources of state income or national income so that they become part of a society that will comply with paying taxes in the future. Redistribution occurs because there is inequality between people with different incomes (López-Calva et al., 2017).

Figure 1. An example of development inequality in society



Source: Accessed in 2021.

As we can see in the photo and the surrounding environment, the difference in income from various developmental disparities between communities in Indonesia is still apparent, where efforts in the economic sector are carried out to prosper a just and equitable society. However, income distribution problems are still extensive (Raharjo, 2017).

Redistribution is divided into two types, namely vertical and horizontal. Vertical redistribution refers more to money transfers from the rich to the poor or financially disadvantaged, where the government carries out this redistribution privately (Raharjo, 2017). Vertical redistribution is used as a form of encouragement from wealthy people and to handle horizontal inequality (Bussolo et al., 2018). This redistribution is progressive and regressive, where social security is interpreted as protection to overcome social and economic difficulties caused by stopping or decreasing income due to several of these causal factors (Hernawan, 2013).

Vertical redistribution can be in the form of (1) providing social protection programs such as pre-employment cards, direct cash assistance provided by the government, especially during the Covid-19 pandemic, many people are affected from an economic and social perspective including the poor, online transportation business actors, and informal workers with the provision of such assistance aims to maintain purchasing power, capital for business continuity, and reduce the consequences of termination of employment for some workers (Iping, 2020), (2) development from tax funds which are then redistributed to the community such as the construction of educational, health, and infrastructure buildings or barito bridges as connecting roads between provinces which were built to facilitate community travel and (3) fundraising carried out from humanitarian agencies for victims of natural disasters that occurred, such as the occurrence of floods that hit various regions, especially in South Kalimantan so that many of the various humanitarian agencies were enthusiastic in making donations to help people affected by the disaster.

Horizontal redistribution is a dimension that stands out politically and is a source of social tension because it is a dimension that decision-makers must pay more attention to in reforming the tax payment system and transfers that will be carried out so as not to have a significant impact on society (Bussolo et al., 2018). A horizontal redistribution is a form of assistance between groups, from one group to another, from adults to children, or men to women (Raharjo, 2017). According to Spicker, horizontal redistribution is interpersonal; from one person's life to another, groups can carry out this redistribution with the same income.

Horizontal redistribution, for example, can be in the form of giving money made by parents to children when traveling or what usually happens on every holiday, which is called the holiday allowance (THR), both received in a family and by workers who are still working in a company and staffing. In addition, examples in the form of cross-subsidized social security between communities, such as the payment of BPJS contributions made by the community in different amounts based on the class chosen by each community, where each household determines the payment based on their abilities and the collection of school fees from parents with an amount varies based on the category chosen by each member concerned in the school (Suarnyana et al., 2020).

Redistribution aims to help equalize people's incomes by (1) the government takes advantage of taxes to open up jobs so that the workforce is absorbed so that people's income is evenly distributed, as for examples of efforts made by the government in West Lombok district by creating culinary training in the Gerung learning activity studio due to conditions the community's economy is still lacking. Therefore, culinary training was created so that people gain knowledge, understanding, and skills to apply in their daily lives by opening up business opportunities to generate income and improve family economic conditions (Rizka & Maskun, 2018), (2) to eradicate poverty or to reduce the problem of inequality that occurs in society by providing income input to the community to meet the needs of people in need, or to open up employment opportunities for the community to be able to reduce inequality, such as developing small and medium enterprises by providing work for the community to earn income (Almas, 2019).

Through several examples of conditions related to income redistribution material in lessons, it will help students to provide a direct understanding and make it easier to understand each content of the material as in social studies learning; it is hoped that it can build student character and become part of citizens who are sensitive to their environment (Subiyakto & Mutiani, 2019).

4. CONCLUSION

Based on the results of the discussion on the national income redistribution material, it can be concluded that income redistribution is part of an essential economic activity as a form of encouragement to assist in equalizing income and reducing income differences in each community; the government can carry out redistribution, institutions, groups as well as personally. in social studies learning redistribution material can use environmental sources and provide understanding by linking to problems that occur in real life and make students sensitive to the environment and participation as good citizens in solving problems that occur.

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