

Tax ratio dan variabel variabel yang mempengaruhinya : Indonesia periode 1970-2011 = Tax ratio and the variables that affect it Indonesia during 1970-2011

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Abstrak

ABSTRAK

Pajak adalah sumber utama penerimaan Indonesia, pada tahun 2011 pajak menyumbang 75,01% penerimaan APBN. Jika dilihat rasionya terhadap PDB, Tax Ratio Indonesia masih rendah dibandingkan negara-negara lain. perkembangan Tax Ratio Indonesia 12 tahun terakhir cenderung stagnan diangka 11-12%. Tesis ini melihat variabel-variabel apa yang mempengaruhi perkembangan Tax Ratio Indonesia selama periode 1970-2011 termasuk pengaruh dari reformasi perpajakan ditahun 1983, 1994, 1997, dan 2000 menggunakan metode Ordinary Least Square. Hasilnya menunjukkan bahwa KPP Ratio, openness, dan prosentase uang beredar berpengaruh positif sementara tingkat suku bunga simpanan, share sektor pertanian dan industri berpengaruh negatif terhadap perkembangan Tax Ratio Indonesia.

ABSTRACT

Tax is the main source for Indonesia's revenue, in the year of 2011 tax accounted for 75,01% in APBN. But if we see its ratio to GDP, Indonesian Tax Ratio is still low compare to other contries. Indonesian Tax Ratio in the last 12 years stagnant in 11-12%. This thesis give attention to the variables that influence the Indonesian Tax Ratio during the period 1970-2011, including the affect of the tax reform in 1983, 1994, 1997, and 2000 using the Ordinary Least Square. The result show that the KPP Ratio, openness, and M2/GDP has positif effect while interest rate, share of agriculture and industry negatively affected the Tax Ratio.