

Faktor-faktor penentu kinerja perpajakan di Indonesia = The determinants of tax performance in Indonesia

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Abstrak

[Penelitian ini meneliti faktor-faktor penentu kinerja perpajakan di Indonesia. Mengingat penerimaan pajak sangat penting untuk membiayai pembangunan di Indonesia, kinerja perpajakan yang baik dari setiap propinsi diperlukan dalam rangka mencapai jumlah penerimaan pajak yang diinginkan. Dengan meneliti data dari seluruh propinsi pada tahun 2009-2011 menggunakan model Fixed effect, ditemukan bahwa pendapatan per kapita, kepadatan penduduk, PDRB sektor pertanian, sektor pertambangan, sektor industri pengolahan, sektor perdagangan, hotel, dan restoran, dan sektor jasa, serta rasio jumlah petugas pajak terhadap jumlah angkatan kerja adalah faktor-faktor penting yang mempengaruhi kinerja perpajakan, khususnya KPP Pratama yang menghimpun pajak dari wajib pajak dengan level jumlah pembayaran pajak relatif rendah dan wajib pajak baru, di Indonesia.; This study investigates the determinant of tax performances in Indonesia. Since tax revenue is very important to finance development in Indonesia, a good tax performance contributed by provinces are necessary to achieve the required amount of tax revenue. In terms of small taxpayers offices which collects taxes from small and new taxpayers in Indonesia, by investigating data across provinces in 2009-2011 using Fixed effect model, this study finds that income per capita, population density, the share of agriculture, the share of mining, the share of manufacture, the share of trade, hotel, and restaurant, the share of services in GRDP, and the ratio of the number of tax officials to labor force are the important factors affecting tax performance in Indonesia., This study investigates the determinant of tax performances in Indonesia. Since tax revenue is very important to finance development in Indonesia, a good tax performance contributed by provinces are necessary to achieve the required amount of tax revenue. In terms of small taxpayers offices which collects taxes from small and new taxpayers in Indonesia, by investigating data across provinces in 2009-2011 using Fixed effect model, this study finds that income per capita, population density, the share of agriculture, the share of mining, the share of manufacture, the share of trade, hotel, and restaurant, the share of services in GRDP, and the ratio of the number of tax officials to labor force are the important factors affecting tax performance in Indonesia]