

Perbandingan kesenjangan penghasilan dan rasio pajak antar negara = Cross country comparisons of income inequality and tax ratio

Dwi Nusiantari, author

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Abstrak

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Tesis ini membahas hubungan antara kesenjangan penghasilan dan rasio pajak dengan menggunakan data World Development Indicators di 12 negara sejak tahun 1999 sampai dengan 2010. Untuk menganalisis pengaruh rasio pajak terhadap kesenjangan penghasilan, rasio pajak dibagi menjadi tiga jenis, yaitu rasio pajak total, rasio pajak langsung, dan rasio pajak tidak langsung. Diindikasikan bahwa pajak tidak langsung berpengaruh secara positif terhadap kesenjangan penghasilan di negara-negara tersebut.

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ABSTRACT

This paper discusses the relationship between income inequality and tax ratio using World Development Indicators data in 12 countries from 1999 until 2010. To analyze the effect of tax ratio on income inequality, tax ratio is divided into three types, which are total tax ratio, direct tax ratio, and indirect tax ratio. It is indicated that indirect tax positively affects income inequality in those countries.;This paper discusses the relationship between income inequality and tax ratio using

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