

# Hubungan Timbal Balik antara Foreign Direct Investment (FDI) dan Tarif Pajak pada Negara Anggota OECD = Reciprocal Relationship between Foreign Direct Investment (FDI) and Statutory Tax Rates (STR) in OECD Member Countries

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Abstrak

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berbagai negara terutama negara anggota OECD yang bersaing untuk menarik aliran masuk Foreign Direct Investment (FDI) melalui adaptasi kebijakan tarif pajak sehingga dapat mendorong isu persaingan pajak. Tujuan dari penelitian ini adalah untuk mengetahui secara mendalam tentang pengaruh timbal balik (dua arah) antara Foreign Direct Investment (FDI) dan Tarif Pajak Statutori pada 20 Negara anggota OECD. Penelitian ini menggunakan data sekunder dengan teknik dokumentasi dan content analysis. Sampel yang diambil dalam penelitian ini terdiri dari 20 Negara anggota OECD dengan periode penelitian selama 30 tahun dimulai dari tahun 1989 hingga 2018. Pengujian dilakukan dengan analisis granger causality untuk melihat hubungan kausalitas (timbal balik) antara Statutory Tax Rate (STR) dengan arus masuk Foreign Direct Investment (IFDI). Data diolah menggunakan software STATA 12.0. Hasil granger causality test menunjukkan bahwa terdapat pengaruh timbal balik (dua arah) atau biasa disebut dengan hubungan kausalitas antara Statutory Tax Rate (STR) dengan arus masuk Foreign Direct Investment (IFDI). Kebijakan negara dalam menentukan tarif pajak dapat menjadi nilai tambah untuk menunjang keputusan investor melakukan FDI di suatu negara

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**ABSTRACT**

This research is motivated by the global trends that indicate many countries (especially OECD member countries) are competing to attract Foreign Direct Investment (FDI) inflows through the adaptation of the tax rate policies that encourage harmful tax competition issues. The focus of this study is to analyze the impact of reciprocal influence or causality relationship (two-way) between Foreign Direct Investment (FDI) and Statutory Tax Rate (STR) in 20 OECD member countries. This study uses secondary data with documentation techniques and content analysis. The sample in this study is consists of 20 OECD member countries with a research period of 30 years, starting from 1989 to 2018. The test is conducted by analyzing granger causality to see the causality (reciprocity) relationship between Foreign Direct Investment (FDI) and Statutory Tax Rate (STR). Processing data is using STATA 12.0 software. The results of the Granger causality test shows that there is a reciprocal influence (two-way) or commonly referred to as the causality relationship between Foreign Direct Investment and Statutory Tax Rate. The governments policy in determining the tax rate becomes an added value to support the investors decision on transferring FDI to the country.