

## Pengaruh tarif pajak terhadap penggelapan pajak penghasilan orang pribadi = The effect of tax rates on personal income tax evasion

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### Abstrak

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh tarif pajak progresif terhadap perilaku penggelapan pajak penghasilan orang pribadi di Indonesia. Sampel penelitian yang digunakan merupakan data hasil audit pajak Wajib Pajak Orang Pribadi di seluruh Indonesia untuk Tahun Pajak 2001 hingga 2012. Hasil analisis regresi Model Tobit dengan pooled data menunjukkan bahwa penerapan sistem tarif progresif cenderung mendorong perilaku penggelapan pajak di Indonesia. Demikian pula perubahan kebijakan tarif pajak dan braket lapisan penghasilan kena pajak yang ditetapkan melalui Undang-Undang Pajak Penghasilan Nomor 36 Tahun 2008 turut serta berkontribusi terhadap tingkat penggelapan pajak. Oleh karena itu, besaran Marginal Tax Rates maupun rentang braket penghasilan kena pajak menjadi hal yang krusial dalam menekan penggelapan pajak.

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The aim of this research was finding out how the progressive personal income tax had impact on the tax evasion behavior in Indonesia. The research sample used was the tax audit result data of personal taxpayer in the whole Indonesia for tax year 2001 to 2012. The result of Tobit Model regression analysis with pooled data showed that the progressive tariff system was inclined to drive tax evasion behavior in Indonesia. Likewise, the change of tax rates and taxable income bracket enforced through the Law of Income Tax No. 36 of 2008 also contributed on the level of tax evasion in Indonesia. Therefore, the magnitude of Marginal Tax Rates as well as the range of taxable income bracket are being crucial on suppressing tax evasion.