

Pengaruh faktor institusional dan variabel variabel makroekonomi terhadap penerimaan pajak sektoral di indonesia = Impact of institutional factor and macroeconomic variables on sectoral tax revenues in indonesia

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Abstrak

Tesis ini menganalisis determinan penerimaan pajak pada 4 (empat) sektor kontributor penerimaan pajak terbesar di Indonesia dengan menggunakan variabel institusional yang diwakili oleh upaya pemeriksaan pajak sektoral dan variabel-variabel makroekonomi unik per sektor. Model dikembangkan dari teori Tanzi (1989) dan diestimasi menggunakan Ordinary Least Square (OLS) terhadap data triwulanan dari 2004 hingga 2012. Upaya pemeriksaan pajak diwakili oleh rasio nilai Surat Ketetapan Pajak Kurang Bayar (SKPKB) terhadap nilai Surat Ketetapan Pajak Lebih Bayar (SKPLB) dan jumlah SKPKB. Hasil penelitian menunjukkan bahwa rasio nilai SKPKB terhadap nilai SKPLB tidak berpengaruh terhadap penerimaan pajak sektor industri pengolahan, perdagangan besar dan eceran, jasa keuangan dan asuransi, dan pertambangan dan penggalan. Hal ini terjadi karena nilai SKPKB dan SKPLB hasil pemeriksaan relatif berimbang. Jumlah SKPKB berpengaruh positif terhadap kenaikan penerimaan pajak sektor industri pengolahan yang berarti banyaknya jenis pajak yang dikoreksi akan menjadi pegangan wajib pajak untuk memperbaiki laporan pajaknya sehingga meningkatkan voluntary collections. Sebaliknya jumlah SKPKB berpengaruh negatif terhadap penerimaan pajak sektor perdagangan besar dan eceran dimana meningkatnya jumlah jenis pajak yang dikoreksi dapat menyebabkan wajib pajak terutama pedagang eceran kabur dan tidak melaporkan kewajiban pajak rutinnya sehingga voluntary collections menurun. Produk domestik bruto merupakan variabel makroekonomi yang secara signifikan berpengaruh dalam meningkatkan penerimaan pajak sektoral.

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This thesis analyzes the determinants of tax revenues on four sectors of largest tax revenue contributor in Indonesia using institutional factor represented by tax audit and macroeconomic variables. Models are constructed based on Tanzi (1989) and estimated by using Ordinary Least Square (OLS) on quarterly data from 2004 to 2012. Tax audit efforts are represented by the ratio of Underpaid Tax Assessment Notice (SKPKB) amount on Overpaid Tax Assessment Notice (SKPLB) and the number of Underpaid Tax Assessment Notice issued. The result indicates that the ratio of assessment amount of underpayment on overpayment does not affect tax revenues in manufacturing, wholesale and retail trade, financial services and insurance, and mining and quarrying sectors. It can be happened due to relatively equal amounts of undepaid and overpaid tax assessment. The number of Underpaid Tax Assessment Notice issued has a significantly positive effect on manufacturing tax revenue which means that types of taxes corrected by auditor will be a legal basis for tax payer to fix current tax return so that voluntary collections increase. In contrast to that, the number of Underpaid Tax Assessment Notice has a significantly negative effect on wholesale and retail trade tax revenue where an increase in number of types of taxes corrected in tax audit can lead retail tax payers to disappear and stop reporting current tax return so that voluntary collection start to decrease. Gross domestic product is the macroeconomic variable that significantly affect in the increasing

of sectoral tax revenues.