

Analisis Pengaruh Kebijakan Publik terhadap Penerimaan Pajak di Level Pemerintah Pusat, Pemerintah Provinsi dan Pemerintah Kabupaten/Kota di Indonesia : Studi Kasus Pada Pemerintah Tingkat Kabupaten/Kota di Provinsi Jawa Timur = Influence analysis of public policy to tax revenue in the levels of central government, provincial government and regency/city in Indonesia : A case study level government district in East Java province

Dian Permata Sari, author

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Abstrak

Tesis ini merupakan studi empiris yang fokus utama analisisnya adalah pengaruh kebijakan publik terhadap penerimaan pajak riil pemerintah pusat, provinsi dan kabupaten/kota di Indonesia. Berdasarkan analisis deskriptif disimpulkan bahwa: (1) Pertumbuhan penerimaan pajak riil relatif lambat, karena relatif tingginya laju inflasi; (2) Rasio pajak pemerintah pusat, provinsi dan kabupaten/kota, sudah meningkat; (3) sampai saat ini, rasio pajak semakin rendah bila tingkat pemerintahan semakin rendah; dan (4) peranan penerimaan pajak dalam APBN dan APBD (PAD) sudah semakin besar, yang menyiratkan semakin baiknya tingkat kemandirian fiskal. Dengan menggunakan model ekonometrika dapat disimpulkan bahwa dampak kebijakan publik terhadap penerimaan pajak di Indonesia tidaklah besar. Hal ini menunjukkan bahwa dampak kebijakan-kebijakan publik yang diputuskan terhadap perbaikan efisiensi dan efektifitas pemungutan pajak, maupun peningkatan potensi pajak, khususnya perluasan basis pajak belum seperti yang diharapkan.

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This thesis is an empirical study that the main focus of analysis is to influence public policy on real tax revenue of central government, provinces and districts/cities in Indonesia. Based on descriptive analysis concluded that: (1) real tax revenue growth is relatively slow, because of relatively high inflation rate, (2) The ratio of central government taxes, provincial and district/city, have increased, (3) until recently, the lower the tax rate when the lower levels of government; and (4) the role of tax revenue in the State Budget (APBN) and Regional Budget/APBD (PAD) has been getting larger, which implies the good level of fiscal independence. By using the econometric model can be concluded that the impact of public policies on tax revenue in Indonesia was not large. This shows that the impact of public policies that decided to improve efficiency and effectiveness of tax collection, as well as potential tax increase, particularly the expansion of tax base has not been as expected.