

## Pengaruh struktur pajak terhadap tingkat partisipasi angkatan kerja di negara oecd = The impact of tax structure on labor force participation in oecd countries

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### Abstrak

[<b>ABSTRAK</b><br>

Tujuan dari thesis ini adalah untuk mengetahui pengaruh struktur pajak terhadap tingkat partisipasi angkatan kerja. Penelitian ini mengidentifikasi implikasi dari penerapan beberapa jenis pajak pada tingkat partisipasi angkatan kerja dalam rangka menjawab pertanyaan riset utama yaitu jenis pajak apa sajakah yang benar-benar memberikan dampak terhadap tingkat partisipasi angkatan kerja. Penelitian ini meregresi fixed effect model atas cross-country panel data set yang terdiri dari 22 negara OECD pada tahun 1995 hingga 2011. Hasil penelitian menunjukkan bahwa payroll tax adalah satu-satunya jenis pajak yang berpengaruh secara signifikan terhadap tingkat partisipasi angkatan kerja dimana hubungan antara keduanya adalah negatif. Temuan ini konsisten dengan prediksi teori yang terdapat dalam beberapa literatur.

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<b>ABSTRACT</b><br>

The objective of this thesis is to investigate the influence of tax structure on labor force participation. This study identifies the implications of implementing different tax instruments on labor force participation in order to answer the primary research questions, which tax instruments are affecting labor force participation? I conducted fixed effect model regression using cross-country panel data set of 22 OECD countries during 1995-2011. The result shows payroll tax is the only instrument that can alter labor force participation significantly and negatively related. This finding is consistent with the theoretical prediction in the existing literature;The objective of this thesis is to investigate the influence of tax structure on labor force participation. This study identifies the implications of implementing different tax instruments on labor force participation in order to answer the primary research questions, which tax instruments are affecting labor force participation? I conducted fixed effect model regression using cross-country panel data set of 22 OECD countries during 1995-2011. The result shows payroll tax is the only instrument that can alter labor force participation significantly and negatively related. This finding is consistent with the theoretical prediction in the existing literature, The objective of this thesis is to investigate the influence of tax structure on labor force participation. This study identifies the implications of implementing different tax instruments on labor force participation in order to answer the primary research questions, which tax instruments are affecting labor force participation? I conducted fixed effect model regression using cross-country panel data set of 22 OECD countries

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