

ANALYSIS OF THE INFLUENCE OF PER CAPITA INCOME, AGRICULTURE, INDUSTRY, FOREIGN DIRECT INVESTMENT, HUMAN DEVELOPMENT INDEX, AND CORRUPTION ON TAX REVENUE IN INDONESIA: A CASE STUDY AT THE REGIONAL OFFICE OF THE DIRECTORATE GENERAL OF TAXES WITH A WORKING AREA OF ONE PROVINCE

Muhammad Ramadhan Zulfi¹, and Vissia Dewi Haptari^{2*}

¹State Financial Management, PKN STAN, Indonesia

²Diploma III Tax Program Pajak, PKN STAN, Indonesia

E-mail: vissidewi2@gmail.com

ABSTRACT

Tax revenue is the main source of state revenue in Indonesia. Indonesia's tax revenue in terms of tax ratio is still not optimal when compared to Southeast Asian countries and other countries in general. This study aims to examine the effect of per capita income, agriculture, industry, foreign direct investment, human development index, and corruption on tax revenue at the Regional Office of the Directorate General of Taxes with a working area of one province from 2013-2022. The selection of research objects was carried out using purposive sampling technique and 100 observations were obtained. The sample selection was carried out by eliminating provinces that did not have a Regional Office of the DJP with a working area of only one or part of the province. This study uses quantitative methods with panel data regression with the Correlated Panels Corrected Standard Errors regression model. The results showed that (1) per capita income has a positive effect on tax revenue, (2) agriculture has no effect on tax revenue, (3) industry has a positive effect on tax revenue, (4) foreign direct investment has a positive effect on tax revenue, (5) human development index has a positive effect on tax revenue, and (6) corruption has no effect on tax revenue.

Keywords: Per Capita Income, Agriculture, Industry, Foreign Direct Investment, Human Development Index, Corruption, Tax Revenue

REFERENCES

Adiasa, N. (2013). Pengaruh Pemahaman Peraturan Pajak Terhadap Kepatuhan Wajibpajak Dengan Moderating Preferensi Risiko. *Accounting Analysis Journal AAJ*, 2(3), 345–352.

- Anwar, F. M., & Wijaya, S. (2023). Tax Revenue, FDI, and Agricultural Sector: A Dynamic Interaction with Regulatory Quality as the Moderation. *Ilomata International Journal of Tax and Accounting*, 4(3), 524–545. <https://doi.org/10.52728/ijtc.v4i3.799>
- Ariefianto, Moch. D., & Trinugroho, I. (2021). *Statistika dan Ekonometrika Terapan Aplikasi dengan Stata (2nd ed.)*. Penerbit Erlangga.
- Badan Pusat Statistik. (2023, November 15). <https://www.bps.go.id/id>
- Baltagi, B. H. (2005). *Econometric Analysis of Panel Data Third edition*. Hohn Wiley & Sons Ltd.
- Biswan, A. T. (2022). *Keuangan Publik Teori dan Implementasi Pengambilan Keputusan Publik (1st ed.)*. Unit Penerbitan Politeknik Keuangan Negara STAN.
- Caroko, B., Susilo, H., & Z.A, Z. (2015). Pengaruh Pengetahuan Perpajakan, Kualitas Pelayanan Pajak Dan Sanksi Pajak Terhadap Motivasi Wajib Pajak Orang Pribadi Dalam Membayar Pajak. *Jurnal Perpajakan (JEJAK)*, 1(1), 1–10.
- Castro, G. Á., & Camarillo, D. B. R. (2014). Determinants of tax revenue in OECD countries over the period 2001-2011. *Contaduria y Administracion*, 59(3), 35–59. [https://doi.org/10.1016/s0186-1042\(14\)71265-3](https://doi.org/10.1016/s0186-1042(14)71265-3)
- Eltony, M. N. (2002). MEASURING TAX EFFORT IN ARAB COUNTRIES. <http://www.erf.org.eg>
- Ering, S., Hakim, D. B., & Juanda, B. (2016). Analisis Potensi Pajak Daerah untuk Peningkatan Kapasitas Fiskal Kabupaten dan Kota di Sulawesi Utara. *Jurnal Ekonomi Dan Pembangunan Indonesia*, 17(1), 75–87. <https://doi.org/10.21002/jepi.v17i1.660>
- Fenochietto, R., & Pessino, C. (2013). Understanding Countries' Tax Effort. *IMF Working Papers*, 13(244), 1. <https://doi.org/10.5089/9781484301272.001>
- Ghura, D. (1998). Tax Revenue in Sub-Saharan Africa: Effects of Economic Policies and Corruption. *IMF Working Papers*, 98(135), 1. <https://doi.org/10.5089/9781451855685.001>
- Gruber, J. (2012). *Public finance and public policy (4e ed.)*. Worth Publisher.
- Gujarati, D. N. (2003). *Basic econometrics*. McGraw Hill.
- Gupta, A. Sen. (2007). Determinants of Tax Revenue Efforts in Developing Countries; Abhijit Sen Gupta; *IMF Working Paper 07/184*; July 1, 2007.
- Ha, N. M., Minh, P. T., & Binh, Q. M. Q. (2022). The determinants of tax revenue: A study of Southeast Asia. *Cogent Economics & Finance*, 10(1). <https://doi.org/10.1080/23322039.2022.2026660>
- Junquera-Varela, R. F., & Haven, B. (2018, December 18). Getting to 15 percent: addressing the largest tax gaps. <https://blogs.worldbank.org/governance/getting-15-percent-addressing-largest-tax-gaps>.
- Khalimi, & Iqbal, Moch. (2020). *HUKUM PAJAK Teori dan Praktik*. AURA.
- Komisi Pemberantasan Korupsi. (2023, November 15). *TPK Berdasarkan Wilayah*.

- Listikarini, D. I., & Wijaya, S. (2023). Moderasi Keterbukaan Perdagangan Pada Pendapatan Per Kapita Dan Foreign Direct Investment Terhadap Penerimaan Pajak Di ASEAN-5. *Educoretax*, 3(3), 145–159. <https://doi.org/10.54957/educoretax.v3i3.471>
- Maryantika, D. D., & Wijaya, S. (2022). Determinants of tax revenue in Indonesia with economic growth as a mediation variable. *JPPi (Jurnal Penelitian Pendidikan Indonesia)*, 8(2), 450. <https://doi.org/10.29210/020221522>
- Napitupulu, R. B., Simanjuntak, T. P., Hutabarat, amminar, Damanik, H., Harianja, H., Sirait, R. T. M., & Tobing, C. E. R. L. (2021). *Penelitian Bisnis Teknik dan Analisis Data dengan SPSS - STATA - Eviews (1st ed.)*. Madenatera.
- Rodríguez, V. M. C. (2018). Tax determinants revisited. An unbalanced data panel analysis. *Journal of Applied Economics*, 21(1), 1–24. <https://doi.org/10.1080/15140326.2018.1526867>
- Sihombing, P. R. (2021). *Corat Coret Catatan Statistisi Pemula*. Yayasan Sahabat Alam Rafflesia.
- Singoro, B. W. (2021). Effects of Human Development Capital on Tax Revenue Performance in Kenya. *International Journal of Business Management and Economic Research (IJBMER)*, 12(1), 1884–1892.
- Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Cetakan ke-19. Alfabeta.
- Syadullah, M., & Wibowo, T. (2015). Governance and Tax Revenue in Asean Countries. In *Journal of Social and Development Sciences (Vol. 6, Issue 2)*.
- Todaro, M. P., & Smith, S. C. (2009). *Pembangunan Ekonomi (Kesebelas)*. Erlanga.
- Tricahyono, D., & Wijaya, S. (2023). Pengaruh Kontribusi Sektor Agrikultur Dan Sektor Industri Dalam PDB Terhadap Penerimaan Pajak Di ASEAN Dengan Variabel Populasi Penduduk Urban Sebagai Moderasi. *Akuntansiku*, 2(3), 120–132. <https://doi.org/10.54957/akuntansiku.v2i3.470>
- World Bank. (2023, November 14). <https://data.worldbank.org/>
- Wulandari, D., & Wijaya, S. (2023). The Tax Revenue from Agriculture and Manufacturing Sectors in Lower Middle-Income Countries with Exchange Rate as a Moderating Variable. *Ilomata International Journal of Tax and Accounting*, 4(3), 508–523. <https://doi.org/10.52728/ijtc.v4i3.798>