

INTISARI

Penelitian ini bertujuan untuk menguji faktor-faktor yang dapat memengaruhi penerimaan Pajak Pertambahan Nilai, diantaranya nilai tukar rupiah, inflasi dan jumlah pengusaha kena pajak. Objek penelitian ini dilakukan di KPP Pratama Kota Yogyakarta dengan periode pengambilan sampel selama Januari 2013 hingga Desember 2017. Data dianalisis menggunakan metode regresi berganda.

Hasil penelitian ini menunjukkan bahwa inflasi dan jumlah pengusaha kena pajak secara bersamaan berpengaruh positif terhadap penerimaan PPN, sedangkan nilai tukar rupiah tidak memiliki pengaruh terhadap penerimaan PPN di kota Yogyakarta.

Kata kunci: Penerimaan PPN, nilai tukar rupiah, inflasi dan jumlah pengusaha kena pajak.

ABSTRACT

This research aims to examine the factors that affect the Value added tax revenue, including the rupiah exchange rate, Inflation and the number of taxable entrepreneurs. This research was conducted at Tax service office of Yogyakarta with the sampling period from January 2013 to December 2017. The data were analyzed using multiple regression.

The results of this research show that inflation and the number of taxable entrepreneurs simultaneously has a positive effect on value added tax revenue. While the rupiah exchange rate doesn't have a positive effect on value added tax at the tax service office of Yogyakarta.

Keywords : Value Added Tax revenue, the rupiah exchange rate, Inflation, the number of taxable entrepreneurs.