

INTISARI

Dalam struktur penerimaan negara, pajak merupakan komponen terbesar untuk menopang pembiayaan operasional pemerintahan dan pembangunan. Pajak Penghasilan Pasal 21 merupakan salah satu jenis pajak yang ada di Indonesia. Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh Produk Domestik Bruto, Suku Bunga BI, Inflasi, Pertambahan Jumlah Wajib Pajak, Jumlah Orang Bekerja, Penanaman Modal Dalam Negeri, dan Penanaman Modal Asing terhadap Penerimaan Pajak Penghasilan Pasal 21 di Indonesia.

Jenis data yang digunakan adalah data sekunder berupa *time series* tahun 2009–2018 yaitu data Penerimaan Pajak Penghasilan Pasal 21, Produk Domestik Bruto, Suku Bunga BI, Inflasi, Pertambahan Jumlah Wajib Pajak, Jumlah Orang Bekerja, Penanaman Modal Dalam Negeri, dan Penanaman Modal Asing. Model Ekonometrika yang digunakan adalah Metode *Ordinary Least Square*.

Hasil Penelitian menunjukkan, secara serempak (bersama) variabel Produk Domestik Bruto, Suku Bunga BI, Inflasi, Pertambahan Jumlah Wajib Pajak, Jumlah Orang Bekerja, Penanaman Modal Dalam Negeri, dan Penanaman Modal Asing berpengaruh secara signifikan terhadap Penerimaan Pajak Penghasilan Pasal 21 di Indonesia. Secara parsial terhadap Penerimaan PPh Pasal 21 di Indonesia, Produk Domestik Bruto mempunyai pengaruh positif dan signifikan. Suku Bunga BI mempunyai pengaruh negatif dan signifikan. Inflasi mempunyai pengaruh negatif dan signifikan. Pertambahan Jumlah Wajib Pajak mempunyai pengaruh positif dan signifikan. Jumlah orang bekerja mempunyai pengaruh positif dan signifikan. Penanaman Modal Dalam Negeri mempunyai pengaruh positif dan signifikan. Penanaman Modal Asing mempunyai pengaruh positif dan signifikan.

Kata Kunci: Pajak Penghasilan Pasal 21, Produk Domestik Bruto, Suku Bunga BI, Inflasi, Pertambahan Jumlah Wajib Pajak, Jumlah Orang Bekerja, Penanaman Modal Dalam Negeri, Penanaman Modal Asing

ABSTRACT

In the structure of the State's revenues, tax is the biggest component which supports the government's operational financing and development. Income Tax of Article 21 is one the types of taxes in Indonesia. The objective of the research was to find out the influence of Gross Domestic Product, BI Rate, Inflation, Additional Number of Taxpayers, the Number of Employees, Domestic Investment, Foreign Investment, and Income Tax Revenue of Article 21 in Indonesia.

Secondary data of time series of 2009-2018 consisted of Income Tax Revenue in Article 21, Gross Domestic Product, BI Rate, Inflation, Additional Number of Taxpayers, the Number of employees, Domestic Investment, and Foreign Investment. The econometrics model used in the research was Ordinary Least Square model.

The result of the research showed that, simultaneously, the variables of Domestic Product, BI Rate, Inflation, Additional Number of Taxpayers, the Number of Employees, Domestic Investment, and Foreign Investment had significant influence on Income Tax Revenue of Article 21 in Indonesia. Partially, Gross Domestic Product had positive and significant influence, BI Rate had negative but significant influence, inflation had negative but significant influence, Additional Number of Taxpayers had positive and significant influence, the Number of Employees had positive and significant influence, Domestic Investment had positive and significant influence, and Foreign Investment had positive and significant influence on Income Tax Revenue of Article 21 in Indonesia.

Keywords: *Income Tax of Article 21, Gross Domestic Product, BI Rate, Inflation, Additional Number of Taxpayers, Number of Employees, Domestic Investment, Foreign Investment*