RINGKASAN

Penelitian ini bertujuan untuk menguji pengaruh bentuk kelembagaan otoritas pajak, tingkat konsumsi rumah tangga, *foreign direct investment*, *industry value added*, *openness*, dan *dependency ratio* terhadap *tax ratio* pada negara berkembang. Jenis penelitian adalah penelitian kuantitatif. Objek penelitian adalah negara-negara berkembang di kawasan Asia, Pasifik, Afrika, Amerika, serta Eropa dengan rentang waktu yang diteliti adalah 10 tahun yakni tahun 2003 hingga 2012. Jenis data yang digunakan adalah data sekunder, yakni data *Tax Indicator* dari laman resmi Danny Darussalam Tax Center dan data *World Development Indicators* dari World Bank (2015). Metode pengumpulan data dilakukan dengan metode dokumentasi. Populasi penelitian sebanyak 152 negara berkembang dan sampel penelitian yang ditentukan dengan metode *purposive sampling* sebanyak 44 negara berkembang. Pengujian hipotesis menggunakan analisis persamaan regresi linear berganda.

Hasil penelitian menunjukkan bahwa keenam variabel independen berpengaruh secara simultan terhadap *tax ratio* pada negara berkembang. Secara parsial, bentuk kelembagaan otoritas pajak, *foreign direct investment*, dan *openness* berpengaruh meningkatkan *tax ratio*, *industry value added* dan *dependency ratio* berpengaruh menurunkan *tax ratio*, dan tingkat konsumsi rumah tangga tidak berpengaruh secara signifikan terhadap *tax ratio*. Hasil analisis menunjukkan bahwa *tax ratio* dapat dijelaskan sebesar 40,6% berdasarkan variansi keenam variabel independen, sedangkan sisanya sebesar 59,4% dijelaskan oleh sebab-sebab lain diluar model regresi penelitian ini.

Implikasi berdasarkan hasil penelitian ini adalah untuk meningkatkan *tax ratio* maka pemerintah perlu mempertimbangkan kebijakan untuk membentuk badan otonomi pajak (SARA), menjaga iklim investasi sehingga dapat menarik investasi asing dan mendorong penanaman modal dalam negeri, mengoptimalkan kinerja pemungutan pajak pada sektor jasa, mendorong kegiatan perdagangan internasional khususnya kegiatan ekspor, dan memanfaatkan peluang dari jumlah penduduk usia produktif Indonesia yang besar melalui peningkatan kompetensi tenaga kerja yang dibutuhkan dunia kerja saat ini.

Kata kunci: *tax ratio*, bentuk kelembagaan otoritas pajak, SARA, tingkat konsumsi rumah tangga, *foreign direct investment*, *industry value added*, *openness*, dan *dependency ratio*

SUMMARY

This research aims to examine the effect of the institutional form of the tax authorities, household consumption level, foreign direct investment, industry value added, openness, and dependency ratio to the tax ratio in developing countries. This research type is quantitative research. This research object is the developing countries in Asia, the Pacific, Africa, America, and Europe with the time span studied was 10 years ie from 2003 to 2012. This research uses secondary data, including Tax Indicators data from Danny Darrussalam Tax Center official website and World Development Indicators data by the World Bank (2015). Data collection method is done by the documentation method. The population is 152 developing countries and the sample was determined by purposive sampling method as many as 44 developing countries. Hypothesis testing using multiple linear regression analysis.

The results showed that six independent variables simultaneously affect the tax ratio in developing countries. Partially, the institutional form of the tax authorities, foreign direct investment, and openness increased the tax ratio, industry value added and the dependency ratio decreased tax ratio, and the level of household consumption did not significantly affect the tax ratio. The analysis showed that the tax ratio of can be explained by 40,6% based on the variance of the six independent variables, while the remaining 59.4% is explained by other causes beyond the study regression model.

The implications based on the results of this research is to increase the tax ratio, the government needs to consider a policy to set up an autonomous tax authority (SARA), keeping the investment climate to attract foreign investment and encourage domestic investment, optimize the performance of tax collection in the service sector, encourage international trade, especially exports, and take advantage of the large productive age population in Indonesia by improving the labor force competence required today.

Keywords: tax ratio, the institutional form of the tax authorities, SARA, the level of household consumption, foreign direct investment, industrial value added, openness, and the dependency ratio