

INTISARI

Kondisi negara yang berbeda menyebabkan perbedaan pola aparat dan petugas pemerintahan negara dalam menggali potensi dan sumber daya masing-masing negaranya. Salah satu cara bagi negara memenuhi dan meningkatkan kebutuhan fasilitas publik adalah dengan mengenakan pajak bagi masyarakat yang sudah memenuhi syarat wajib pajak. Namun, adanya sekelompok masyarakat yang menghindari pajak dapat menyebabkan penurunan penerimaan pajak pemerintah tidak dapat dihindari. Oleh karena itu, penelitian bertujuan untuk melihat faktor-faktor ekonomi dan sosial yang mempengaruhi tingkat kepatuhan pajak masyarakat dengan ukuran kepatuhan pajak berdasarkan dari persentase penerimaan pajak per PDB di seluruh negara anggota OECD pada periode waktu 2010-2020. Penelitian menggunakan data panel dengan model *fixed effect* berdasarkan hasil uji pemilihan model. Hasil dari penelitian menunjukkan bahwa kepercayaan kepada pihak berwenang, ukuran pemerintahan dan tingkat kepatuhan pajak ditahun sebelumnya memiliki korelasi yang positif signifikan terhadap kepatuhan pajak. Sedangkan hasil sektoral jasa dan hasil sektoral industri memiliki korelasi yang negatif signifikan terhadap kepatuhan pajak.

Kata kunci: Kepatuhan Pajak, Ukuran Pemerintahan, Hasil Sektoral Jasa, Hasil Sektoral Industri, *Slippery Slope Framework*, Data Panel, *Fixed-Effect Model*.



ABSTRACT

Different state circumstances lead to different state government officials' and officers' strategies to discovering each nation's potential and resources. Taxing individuals who already meet the qualifications for taxpayers is one method the state may fund and grow the requirement for public facilities. However, the existence of a group of tax evasion might unavoidably lead to a reduction in tax revenues for the government. As a result, the purpose of this research is to examine the economic and social factors that influence public tax compliance using tax compliance indicators based on the proportion of tax revenue to GDP in all OECD member nations between 2010 and 2020.. According to the study's findings, tax compliance is positively correlated with trust in the government, government size, and tax compliance levels in the previous year. While there is a strong negative link between tax compliance and the results for the service and industrial sectors, respectively. Panel data are used in this study along with a fixed effect model which was chosen based on the results of the model selection test. According to the study's findings, trust in the government, the size of the government, and the degree of tax compliance in the previous year all significantly positively correlate with tax compliance. While there is a strong negative correlation between tax compliance and the service sector, as well as the industrial sectors.

Keywords: Tax Compliance, Government Sizes, Services Sectoral Result, Industries Sectoral. Result, Slippery Slope Framework, Panel Data, Fixed-Effect Model.