

# **ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PENERIMAAN PAJAK DI INDONESIA**

## **ABSTRACT**

*The main target of state finance policy in domestic revenue is to discover, encourage, and develop domestic revenue resources in order that its number increase conform with development needs. Fiscal policy in government revenue sector has a main instrument, that is Tax Revenue. Taxes are the main inflow resources in state budget of revenue and expenditure (APBN) to support the operational of government funding and development.*

*The objectives of this research is to analyze the effect of Gross Regional Domestic Product, Taxpayers Number, and Tax Compliance towards Tax Revenue in Indonesia. The data used in this research were secondary data sourced from the Directorate General of Taxation (DJP), the Central Statistics Agency (BPS), and from various other sources in the fiscal years of 2008-2014.*

*The result showed that Gross Regional Domestic Product had a positive effect to increase Tax Revenue, Taxpayers Number had a positive effect to increase Tax Revenue, while Tax Compliance had a negative effect to decrease Tax Revenue in Indonesia.*

*Keywords: Gross Regional Domestic Product, Taxpayers Number, Tax Compliance, and Tax Revenue.*