

ABSTRACT

THE EFFECT OF INFLATION, EXPORTS AND FOREIGN DIRECT INVESTMENT ON THE TAX RATIO IN ASEAN COUNTRIES 2018-2022

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This study aims to determine the effect of inflation, exports and foreign direct investment on the tax ratio in ASEAN countries in 2018-2022, both partially and together. The research method used in this research is a quantitative method with a descriptive approach and takes secondary data obtained from the world bank website. The model used in this study is a panel data regression model with a fixed effect model (FEM). The results showed that partially inflation has an insignificant positive effect on the tax ratio, exports have a significant positive effect on the tax ratio and foreign direct investment has a significant negative effect on the tax ratio in ASEAN countries in 2018-2022. The relationship of tax ratio to inflation and foreign direct investment is inelastic while the relationship of exports to tax ratio is inelastic. Simultaneously, inflation, exports and foreign direct investment have a significant effect on the tax ratio in ASEAN countries in 2018-2022.

Keywords: inflation, export, foreign direct investment, elasticity, tax ratio

ABSTRAK

PENGARUH INFLASI, EKSPOR DAN *FOREIGN DIRECT INVESTMENT* TERHADAP *TAX RATIO* DI NEGARA ASEAN TAHUN 2018-2022

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Penelitian ini bertujuan untuk mengetahui pengaruh inflasi, ekspor dan *foreign direct investment* terhadap *tax ratio* di negara-negara ASEAN tahun 2018-2022, baik secara parsial maupun bersama-sama. Metode penelitian yang digunakan dalam penelitian ini adalah metode kuantitatif dengan pendekatan deskriptif dan mengambil data sekunder yang diperoleh dari website *world bank*. Adapun model yang digunakan dalam penelitian ini yaitu model regresi data panel dengan *fixed effect model* (FEM). Hasil penelitian menunjukkan bahwa secara parsial inflasi berpengaruh positif tidak signifikan terhadap *tax ratio*, ekspor berpengaruh positif signifikan terhadap *tax ratio* dan *foreign direct investment* berpengaruh negatif signifikan terhadap *tax ratio* di negara-negara ASEAN tahun 2018-2022. Hubungan *tax ratio* terhadap inflasi dan *foreign direct investment* bersifat inelastis sedangkan hubungan ekspor terhadap *tax ratio* bersifat inelastis. Secara simultan inflasi, ekspor dan *foreign direct investment* berpengaruh signifikan terhadap *tax ratio* di negara-negara ASEAN tahun 2018-2022.

Kata kunci: inflasi, ekspor, *foreign direct investment*, elastisitas, *tax ratio*