

ABSTRAK

Perkembangan Teknologi, Informasi dan Komunikasi (TIK) yang begitu pesat telah memberikan dampak ke berbagai bidang kehidupan, termasuk bidang ekonomi dan perpajakan. Salah satu wujud dari pemanfaatan TIK di bidang perpajakan adalah implementasi Compliance Risk Management (CRM) oleh Direktorat Jenderal Pajak. Penelitian ini bertujuan untuk menganalisis pengaruh akses dan infrastruktur TIK, penggunaan TIK, keahlian TIK, CRM, dan Foreign Direct Investment (FDI) terhadap penerimaan pajak. Objek penelitian ini adalah penerimaan pajak di Indonesia antara tahun 2017-2021 yang membentuk data panel. Metode penelitian yang digunakan adalah regresi linear berganda menggunakan Random Effect Model. Penelitian dilakukan menggunakan empat model, yaitu model 1 (nasional), model 2 (Pulau Sumatera), model 3 (Pulau Jawa), model 4 (Pulau Sulawesi). Hasil penelitian menunjukkan bahwa secara nasional, penggunaan TIK dan FDI berpengaruh positif terhadap penerimaan pajak, keahlian TIK dan CRM berpengaruh negatif terhadap penerimaan pajak, sedangkan akses dan infrastruktur TIK tidak berpengaruh terhadap penerimaan pajak. Di Pulau Sumatera, penggunaan TIK dan FDI berpengaruh positif terhadap penerimaan pajak, keahlian TIK berpengaruh negatif terhadap penerimaan pajak, sedangkan akses dan infrastruktur TIK serta CRM tidak berpengaruh terhadap penerimaan pajak. Di Pulau Jawa, penggunaan TIK dan FDI berpengaruh positif terhadap penerimaan pajak, akses dan infrastruktur TIK serta CRM berpengaruh negatif terhadap penerimaan pajak, sedangkan keahlian TIK tidak berpengaruh terhadap penerimaan pajak. Di Pulau Sulawesi, akses dan infrastruktur TIK serta FDI berpengaruh positif terhadap penerimaan pajak, sedangkan penggunaan TIK, keahlian TIK, dan CRM tidak berpengaruh terhadap penerimaan pajak. Implikasi dari penelitian ini adalah bagi otoritas pajak diharapkan agar dapat memanfaatkan perkembangan teknologi informasi dan komunikasi yang saat ini ada dengan optimal dalam rangka optimalisasi penerimaan pajak.

Kata kunci: *Teknologi, Informasi dan Komunikasi (TIK), akses dan infrastruktur TIK, penggunaan TIK, keahlian TIK, CRM, dan Foreign Direct Investment (FDI)*

ABSTRACT

The rapid development of Information and Communication Technology (ICT) has had an impact on various fields of life, including the economic and taxation fields. One manifestation of the use of ICT in the field of taxation is the implementation of Compliance Risk Management (CRM) by the Directorate General of Taxes. This study aims to analyze the effect of ICT access and infrastructure, ICT usage, ICT skills, CRM, and Foreign Direct Investment (FDI) on tax revenues. The object of this research is tax revenue in Indonesia between 2017-2021 which forms panel data. The research method used is multiple linear regression using a Random Effect Model. The research was conducted using four models, namely model 1 (national), model 2 (Sumatra Island), model 3 (Java Island), model 4 (Sulawesi Island). The results show that nationally, the ICT usage and FDI have a positive effect on tax revenues, ICT skills and CRM have a negative effect on tax revenues, while ICT access and infrastructure have no effect on tax revenues. On the island of Sumatra, ICT usage and FDI have a positive effect on tax revenues, ICT skills have a negative effect on tax revenues, while ICT access and infrastructure and CRM have no effect on tax revenues. In Java, ICT usage and FDI have a positive effect on tax revenues, access and ICT infrastructure and CRM have a negative effect on tax revenues, while ICT skills have no effect on tax revenues. On the island of Sulawesi, ICT access and infrastructure and FDI have a positive effect on tax revenues, while ICT usage, ICT skills, and CRM have no effect on tax revenues. The implication of this research is that tax authorities are expected to be able to optimally utilize developments in information and communication technology that currently exist in order to optimize tax revenues.

Keywords: *Information and Communication Technology (ICT), ICT access and infrastructure, ICT usage, ICT skills, CRM, and Foreign Direct Investment (FDI)*