

## *Trend Analysis of Tax Ratio as an Indicator of Tax Revenue Performance in Indonesia for the 2010–2024 Period*

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### **ABSTRACT**

The tax ratio is an important indicator for assessing a country's tax revenue performance; however, in Indonesia it remains relatively low and volatile. This study analyzes the trend of the tax ratio in Indonesia over the period 2010–2024 and evaluates the stability of tax revenue performance within the context of macroeconomic dynamics. A quantitative descriptive approach is employed using secondary time-series data on tax revenue and Gross Domestic Product (GDP). The results indicate that the tax ratio ranged between 8.95% and 11.11%, showing a fluctuating pattern with a notable decline during 2016–2020 and a limited recovery in the post-pandemic period. These findings suggest that improvements in economic activity have not been fully reflected in tax revenue performance. Accordingly, stronger tax policies and administrative reforms are required to enhance the effectiveness and sustainability of revenue mobilization.

**Keywords :** *tax ratio; tax revenue; GDP, time series; fiscal policy.*

### **INTRODUCTION**

Taxes are the main source of government revenue and play a key role in financing public needs such as infrastructure, education, healthcare, and economic stability (Fitriyah & Nuraini, 2024). The dependence of the state on tax revenue indicates that the effectiveness of the taxation system is a crucial determinant of the government's ability to perform its fiscal functions (OECD, 2025). Therefore, optimizing tax revenue has become a key agenda in economic policy, particularly in developing countries such as Indonesia, which still face various constraints in maximizing state revenue collection.

In measuring tax revenue performance, one commonly used indicator is the tax ratio, defined as the proportion of tax revenue to Gross Domestic Product (GDP). This indicator reflects the extent to which a country can mobilize its economic resources into tax revenue (OECD, 2024b). A higher tax ratio indicates a more effective taxation system in capturing the existing tax base. Therefore, the tax ratio serves not only as a measure of fiscal performance but also as an indicator of taxpayer compliance, administrative effectiveness, and the overall quality of a country's tax policy (Yossinomita dkk., 2024).

However, Indonesia's tax ratio remains relatively low compared to its economic potential. In recent years, the ratio has tended to hover around 10 percent, indicating that the country's tax collection capacity is not yet optimal and remains below its potential (Pramudita & Bani Binekas, 2025). This low tax ratio may be

attributed to several factors, including a limited tax base, suboptimal taxpayer compliance, and the prevalence of tax avoidance practices. These conditions pose significant challenges for the government in improving tax revenue performance in a sustainable manner (Saptono dkk., 2024).

Furthermore, the tax ratio exhibits a fluctuating pattern over time (Dudine dkk., 2017). These fluctuations reflect the high sensitivity of tax revenue to macroeconomic dynamics that influence tax collection both directly and indirectly (Dudine & Jalles, 2018a). This pattern indicates that tax revenue performance is not yet fully stable and remains highly dependent on macroeconomic conditions (Flores dkk., 2023). In certain situations, economic expansion can drive increases in tax revenue, whereas economic downturns can quickly lead to a significant decline in the tax ratio (Sinaga dkk., 2023).

One of the most significant factors affecting the fluctuation of the tax ratio was the COVID-19 pandemic in 2020 (Riyanto & Nyoman Asri Hapsari Pande Mudara, 2021). The pandemic caused a substantial economic contraction and reduced the tax base across various sectors, due to declining business activities and reduced purchasing power (Ispriyarso & Wibawa, 2023). As a result, Indonesia's tax ratio experienced a notable decline during this period. Although gradual recovery occurred after the pandemic, this condition highlights the vulnerability of the taxation system to economic shocks (Wicaksono & Adi, 2023). Therefore, more comprehensive efforts are required to strengthen tax revenue performance to achieve greater stability and sustainability in the future.

Although many studies discuss tax revenue performance related to tax revenue performance, academic studies addressing this issue remain limited (Barid & Wulandari, 2021). Existing taxation studies tend to be dominated by micro-level approaches focusing on taxpayer behavior, such as compliance, awareness, and their determinants (Al-hafidz & Waridin, 2023). While these studies provide valuable insights into tax compliance dynamics, they have not fully explained tax revenue performance from a comprehensive macroeconomic perspective (Fajriana & Purwanti, 2025). Consequently, the understanding of how the taxation system operates within the broader national economic context remains relatively limited (Triwibowo dkk., 2023).

Research on macro-level indicators such as the tax ratio is still limited as a measure of tax revenue performance are still scarce, particularly those employing long-term trend analysis. In fact, a macro approach using time series analysis is essential to identify patterns, stability, and changes in tax performance over time (Dudine & Jalles, 2018b). This limitation results in a lack of empirical references for evaluating the effectiveness of tax policies comprehensively. Moreover, studies analyzing the tax ratio over an extended period while considering the dynamics before, during, and after the COVID-19 pandemic are still limited. This condition highlights a research gap that warrants further investigation, particularly in

understanding the stability and development of tax revenue performance in a comprehensive manner.

This study analyzes the trend of the tax ratio in Indonesia during 2010–2024. In addition, this study is expected to contribute to the development of taxation studies from a macro perspective and enrich the empirical literature on tax revenue performance in Indonesia. The selected period is based on data availability and the presence of significant economic dynamics, including pre-pandemic, pandemic, and post-pandemic phases. Thus, this study is expected to provide a more comprehensive picture of the development of tax revenue performance in Indonesia.

It also evaluates tax revenue performance using the tax ratio as the main indicator. This evaluation not only examines numerical achievements but also interprets the changes within the context of economic conditions and fiscal policy. Through this analysis, the study is expected to contribute to the enrichment of taxation literature, particularly at the macro level, and to serve as a basis for formulating more effective policies in the future. Specifically, this study focuses on analyzing the trend of the tax ratio in Indonesia during the 2010–2024 period and evaluating changes and stability in tax revenue performance within the context of macroeconomic dynamics.

## RESEARCH METHOD

This study uses a descriptive quantitative approach to analyze the development of the tax ratio in Indonesia. The data are secondary data from the Central Bureau of Statistics (BPS) and related institutional reports. Data were collected using documentation methods by compiling time-series data on tax revenue and Gross Domestic Product (GDP) from 2010 to 2024 (Dyah dkk., 2025) (Zamani, 2020).

The population covers all tax revenue and GDP data in Indonesia. The sample consists of annual data from 2010–2024 selected based on data availability and completeness. This period captures long-term tax revenue dynamics, including pre-pandemic, pandemic, and post-pandemic conditions (Pramudita & Bani Binikas, 2025).

This study involves a single main variable, namely the tax ratio. The tax ratio is defined as the proportion of total tax revenue to Gross Domestic Product (GDP), expressed as a percentage (OECD, 2023). Operationally, the tax ratio is calculated using the following formula (OECD, 2024a):

$$\text{Tax Ratio} = (\text{Tax Revenue} / \text{GDP}) \times 100\% \dots \dots \dots (1)$$

Data analysis is conducted using a time-series analysis approach to identify patterns and fluctuations in the tax ratio over time. The collected data are presented in tables and graphs to facilitate visual interpretation. Furthermore, descriptive analysis is employed to explain observed changes and to interpret tax revenue performance within the context of macroeconomic dynamics. This approach is

selected because it provides a comprehensive overview of tax ratio development without testing causal relationships between variables (Cardwell & Ghazalian, 2020).

## RESULTS AND DISCUSSION

The development of tax revenue performance in Indonesia can be analyzed using a quantitative approach through the tax ratio indicator. This indicator reflects the government's ability to optimize tax revenue relative to total national economic output, as represented by Gross Domestic Product (GDP). Therefore, the analysis of the tax ratio is essential for assessing the effectiveness of the taxation system over a given period.

In this study, the analysis is conducted using data on tax revenue and Indonesia's GDP over the 2010–2024 period, obtained from official publications of the Central Bureau of Statistics (Badan Pusat Statistik/BPS) and financial reports of the Ministry of Finance of the Republic of Indonesia . The data are then processed to calculate the annual tax ratio in order to identify emerging trends over time.

The results of the data processing are presented in tabular form, containing information on tax revenue, GDP values, and Indonesia's tax ratio during the observation period. This presentation aims to provide an initial descriptive overview of taxation performance dynamics prior to further analysis.

Table 1 Tax Revenue, GDP, and Tax Ratio in Indonesia, 2010–2024

Year	Tax Revenue (Trillion IDR)	GDP (Trillion IDR)	Tax Ratio (%)
2010	742,7	7.446,1	9,98
2011	878,7	8.419,0	10,43
2012	1.016,2	9.345,4	10,87
2013	1.148,4	10.406,8	11,03
2014	1.246,1	11.569,3	10,77
2015	1.379,9	12.419,1	11,11
2016	1.285,0	13.588,8	9,46
2017	1.343,5	14.837,4	9,05
2018	1.518,8	16.970,8	8,95
2019	1.643,1	18.353,5	8,95
2020	1.404,5	15.434,2	9,10
2021	1.547,8	16.976,8	9,11

2022	2.034,6	19.588,4	10,39
2023	2.155,4	20.892,4	10,32
2024	2.309,9	22.138,0	10,43

Source: Research Data, 2026

Descriptively, Indonesia's tax ratio during the 2010–2024 period ranged from 8.95% to 11.11%, with an average of approximately 10%. The highest value was recorded in 2015, while the lowest values occurred during the 2018–2019 period. This indicates that the variation in the tax ratio is relatively limited and does not show a significant long-term upward trend.

Table 1 shows that both tax revenue and Gross Domestic Product (GDP) in Indonesia generally exhibited an increasing trend over the 2010–2024 period, despite several fluctuations in certain years. This increase reflects economic growth and the government's efforts to enhance state revenue through taxation. However, the tax ratio does not demonstrate a fully stable pattern; instead, it fluctuates, showing a declining tendency during the 2016–2019 period, followed by a significant drop in 2020 due to the impact of the COVID-19 pandemic, and a subsequent recovery in the post-pandemic period. These findings indicate that tax revenue performance is influenced not only by GDP levels but also by external factors and the effectiveness of taxation policies.

Following the presentation of data in Table 1, the trend of the tax ratio is further analyzed using graphical visualization to better illustrate the fluctuations observed over the study period.

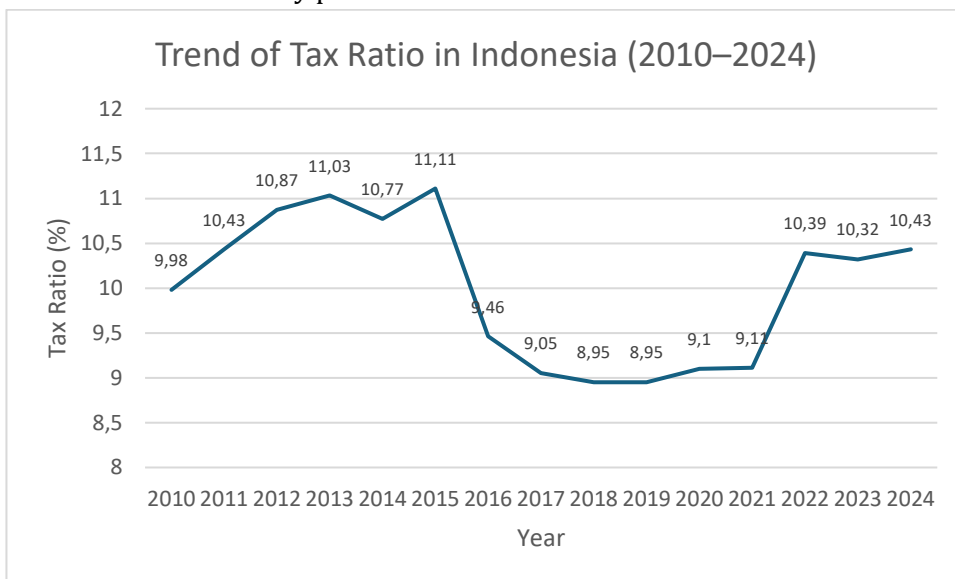


Figure 1 Trend of Tax Ratio in Indonesia (2010–2024)

Source: Research Data, 2026

Figure 1 shows that Indonesia's tax ratio during the 2010–2024 period experienced considerable fluctuations. In the early period, the tax ratio tended to increase, reaching its peak in 2015, followed by a relatively sharp decline during the 2016–2019 period. The most pronounced decrease occurred in 2020 as a result of the economic contraction caused by the COVID-19 pandemic, before gradually recovering during the 2021–2024 period. However, in the later period, the increase in the tax ratio remained limited, indicating a tendency toward stagnation within a relatively narrow range.

To provide a more comprehensive overview of the relationship between tax revenue and economic activity, a visualization is also presented to illustrate the development of tax revenue and Gross Domestic Product (GDP) over the same period.

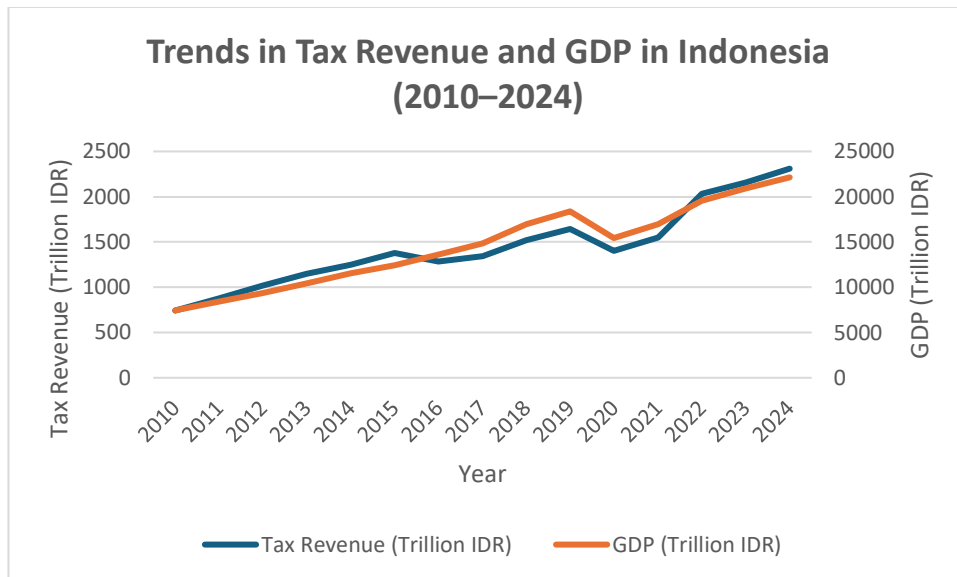


Figure 2 Trends in Tax Revenue and GDP in Indonesia (2010–2024)

Source: Research Data, 2026

Figure 2 shows that both tax revenue and Gross Domestic Product (GDP) in Indonesia generally exhibited an increasing trend over time, despite a decline in 2020. However, the growth rate of GDP appears to be more stable compared to tax revenue. This imbalance between the growth of the two variables indicates that increases in economic activity were not fully matched by proportional increases in tax revenue, which ultimately contributed to the fluctuations in the tax ratio, as shown in Figure 1.

Figure 1 illustrates that the development of Indonesia's tax ratio over the 2010–2024 period exhibits a fluctuating pattern. Although a degree of stability is observed in certain periods, the tax ratio does not show a sustained and significant upward trend. A relatively sharp decline is evident in 2020, followed by a recovery phase in subsequent years. However, in the most recent period, the tax ratio tends to

stagnate. This pattern indicates that tax revenue performance continues to face various challenges in achieving an optimal level.

The 2010–2012 period represents an initial phase of relatively stable tax revenue performance in Indonesia. During this period, the tax ratio increased gradually from 9.98% in 2010 to 10.87% in 2012. This increase reflects improvements in tax revenue mobilization in line with solid national economic growth. In addition, it suggests that fiscal policies implemented during this period began to have a positive impact on optimizing state revenue.

In the 2013–2015 period, the tax ratio reached a relatively high level compared to previous years, ranging from 10.77% to 11.11%. During this phase, tax performance can be considered relatively optimal. This stability indicates a balance between economic growth and the effectiveness of the taxation system. However, despite being at a relatively high level, the tax ratio did not experience a significant surge, suggesting persistent limitations in expanding the tax base more broadly.

The period 2016–2019 marked a relatively consistent decline in the tax ratio. The tax ratio decreased from 9.46% in 2016 to 8.95% in 2019. This decline occurred despite the continued nominal increase in both GDP and tax revenue. This condition indicates that the growth of tax revenue was unable to keep pace with overall economic growth, resulting in a declining ratio. This may be interpreted as an indication of weaknesses in the effectiveness of the taxation system.

The decline in the tax ratio during the 2016–2019 period also reflects structural challenges within Indonesia's taxation system. Factors such as suboptimal taxpayer compliance, tax avoidance practices, and limitations in tax administration are among the potential causes. In addition, tax incentive policies aimed at encouraging investment may have also contributed to the decreasing ratio of tax revenue to GDP.

The year 2020 represents the lowest point in the observation period, with a tax ratio of 9.10%. This condition is inseparable from the impact of the COVID-19 pandemic, which caused a significant economic contraction. The decline in economic activity, weakening purchasing power, and various tax relief policies implemented by the government to maintain economic stability all contributed to the reduction in tax revenue. This indicates that the tax ratio is highly sensitive to global economic shocks.

In 2021, the tax ratio began to show signs of recovery, although it remained at a relatively low level of 9.11%. This recovery was aligned with the gradual rebound in economic activity in the post-pandemic period, although it had not yet fully stabilized. Government efforts to increase tax revenue through policy and administrative reforms started to produce positive effects, albeit not yet significant.

The 2022 period recorded a relatively significant increase in the tax ratio, reaching 10.39%. This rise indicates a strong recovery in tax revenue performance. The main contributing factors include stronger economic recovery, rising global commodity prices, and the optimization of taxation policies. This condition suggests that the tax ratio has the potential to return to a higher level when supported by favorable economic conditions.

However, during the 2023–2024 period, the tax ratio tended to stagnate, ranging between 10.32% and 10.43%. Although no significant decline occurred, the absence of meaningful improvement indicates that tax revenue performance has not yet reached an optimal level. This suggests that, despite economic growth, such growth has not been fully translated into proportionate increases in tax revenue.

Overall, Indonesia's tax ratio shows a fluctuating pattern without a sustained upward trend. This indicates that the effectiveness of the taxation system is influenced by various factors, both internal—such as tax policy and administration—and external, such as global economic conditions. Therefore, more comprehensive and sustainable efforts are required to improve tax revenue performance in order to achieve greater stability and optimal outcomes in the future. The empirical findings derived from this descriptive analysis are further interpreted through a theoretical approach to explain the factors influencing the dynamics of Indonesia's tax ratio.

The findings of this study indicate that tax revenue performance in Indonesia, as reflected by the tax ratio over the 2010–2024 period, has not yet reached the expected optimal level. Although increases were observed in certain years, the tax ratio generally remained at a relatively low range of around 9–11%. This condition suggests that the government's ability to mobilize tax revenue from national economic activity has not been fully maximized. In other words, there remains untapped tax potential that has not been optimally realized.

The low tax ratio reflects a gap between potential and realized tax revenue. Tax performance is reflected not only in revenue growth but also in how it aligns with economic growth, as reflected in GDP. When GDP increases but the tax ratio does not show a significant rise, it implies that economic growth has not been fully translated into stronger fiscal capacity.

Tax ratio performance is closely linked to macroeconomic conditions. This is particularly evident during crisis periods, such as in 2020, when the COVID-19 pandemic caused a significant contraction in economic activity. This condition reduced GDP and directly affected tax revenue. Accordingly, the tax ratio serves as a highly sensitive indicator of macroeconomic fluctuations.

The influence of economic conditions on the tax ratio is also evident in the post-pandemic recovery phase. During the 2021–2022 period, the recovery of

economic activity led to an increase in tax revenue, which in turn contributed to a higher tax ratio. This indicates a close relationship between economic growth and tax performance. However, this relationship is not strictly linear, as it is also influenced by other factors such as tax policy and taxpayer compliance.

These findings can be explained using tax effort theory, which measures how well a country utilizes its tax capacity (Taqwa & Yunus, 2023). This concept emphasizes that tax performance should be assessed not only from the absolute level of tax revenue but also from the extent to which a country is able to optimize its available tax base. Indonesia's relatively low tax ratio indicates that tax effort remains suboptimal, resulting in a gap between potential and realized tax revenue. This condition may be attributed to various factors, such as a limited tax base, the dominance of the informal sector that is difficult to tax, and low levels of taxpayer compliance. In addition, from the perspective of fiscal capacity theory, developing countries generally face structural constraints in optimizing tax collection compared to developed economies (Priyono dkk., 2024).

Moreover, within the framework of classical taxation theory proposed by fiscal economists, particularly the ability-to-pay principle and the benefit principle, the effectiveness of a taxation system is also influenced by perceptions of fairness in tax collection (Nathan dkk., 2026). When taxpayers perceive the tax system as unfair or not providing commensurate benefits, compliance tends to decline. This reinforces the argument that the low tax ratio is driven not only by economic factors but also by institutional constraints and public perceptions of the taxation system (Supriyati dkk., 2024).

Tax compliance theory also helps explain this condition (Astagina Naghi dkk., 2024). In the classical economic approach, such as the model developed by Allingham and Sandmo, taxpayer compliance is influenced by a rational calculation between the benefits of tax evasion and the risk of potential sanctions (Allingham & Sandmo, 1972). However, in the development of modern theory, tax compliance is determined not only by economic factors but also by psychological and social factors, such as social norms, trust in government, and the level of fiscal transparency and accountability (Lukovszki dkk., 2025). Therefore, suboptimal taxpayer compliance is one of the key factors contributing to the relatively low tax ratio in Indonesia.

Factors such as the complexity of the taxation system, limited tax literacy, and perceptions of tax fairness can influence taxpayer behavior in fulfilling their obligations (Khozen & Setyowati, 2023). A highly complex tax system tends to increase compliance costs, thereby reducing taxpayers' willingness to comply (Stasinopoulos dkk., 2025). Conversely, a simpler, more transparent, and accessible system encourages voluntary compliance (Pratama & Muhammad, 2025). Thus, improvements in the tax ratio depend not only on fiscal policy but also on the

government's ability to build an inclusive and trust-based taxation system (Alm dkk., 2023).

Fiscal policy plays an important role in shaping tax ratio performance. Tax incentive policies implemented by the government, for instance, may reduce tax revenue in the short term but are expected to stimulate economic growth in the long run. Within the framework of fiscal policy theory, this is known as countercyclical policy, in which taxation instruments are used to stabilize the economic cycle. Accordingly, a decline in the tax ratio during certain periods does not necessarily reflect policy failure but may instead represent part of a broader economic strategy.

Tax reforms implemented by the government, such as the digitalization of the tax system, data integration, and enhanced monitoring mechanisms, have also contributed to improvements in the tax ratio during certain periods. These policies aim to improve administrative efficiency and expand the tax base through technology-based approaches. From the perspective of modern tax administration theory, the use of information technology can enhance the effectiveness of tax collection and reduce tax avoidance practices. However, the findings indicate that the impact of these policies has not been consistently effective in sustaining long-term improvements in the tax ratio, suggesting the need for more integrated and continuous policy strengthening.

The implication of these findings is that the government needs to develop a more comprehensive and sustainable taxation strategy. Efforts that can be undertaken include expanding the tax base through the formalization of the informal sector, improving public tax literacy and awareness, and strengthening the tax administration system. In addition, data integration across institutions is a crucial factor in enhancing the effectiveness of tax collection.

Overall, this study indicates that improvements in the tax ratio cannot be achieved solely through economic growth. A synergy between appropriate fiscal policies, comprehensive tax system reforms, and improved taxpayer compliance is required. In this regard, tax revenue performance in Indonesia is expected to become more optimal and sustainable in supporting national development.

## **CONCLUSION**

This study aims to analyze the trend of the tax ratio in Indonesia over the 2010–2024 period and to evaluate the stability of tax revenue performance within the context of macroeconomic dynamics. The findings indicate that Indonesia's tax ratio has exhibited fluctuations and has not shown a consistent upward trend. This reflects limited effectiveness in converting economic capacity into tax revenue. The tax ratio is highly sensitive to changes in economic conditions, particularly during crises

periods such as the COVID-19 pandemic, which led to a significant decline, followed by a gradual recovery that remains uneven.

This study has several limitations, particularly its reliance on aggregated secondary data, which does not allow for a more in-depth examination of the specific factors influencing tax ratio performance. Moreover, the analytical approach employed is primarily descriptive and does not test causal relationships among variables. Therefore, future research is recommended to adopt a more comprehensive approach, such as econometric analysis or the inclusion of additional macroeconomic variables, as well as to expand the scope of analysis to include policy and tax compliance aspects in order to obtain a deeper understanding of the factors affecting tax revenue performance in Indonesia.

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