

ABSTRACT

EFFECT OF COMPLIANCE TAXPAYERS AND DISBURSEMENT ARREARS TAX RATE ON INDIVIDUAL INCOME TAX REVENUE (Studies on KPP Pratama Tanjung Karang)

by

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The purpose of this study was to obtain empirical evidence whether there are significant levels of tax compliance and disbursement of tax arrears on Personal income tax revenue in KPP Pratama Tanjung Karang. The population in this study are all registered taxpayers in KPP Pratama Tanjung Karang. Samples were selected based Judgment sampling method. The data used are secondary data in the form of tax revenue realization data, the number of taxpayers to report and pay the tax becomes due in a timely manner, and the amount of the disbursement of tax arrears. Statistical methods were used to test is multiple regression.

Results show that (1) the level of tax compliance report dam pay taxes payable in a timely manner significant positive effect on the increase in tax revenue, (2) the disbursement of tax arrears based on the results of tax audits significant positive effect on personal income tax revenue in the KPP Pratama Tanjung Karangl.

Keywords: Taxpayer Compliance, Tax Arrears Disbursement, and Revenue