ABSTRACT

Tax is a mandatory contribution to the state that is enforceable under the laws without getting rewarded directly. Without the tax , most state activities difficult. Taxes are used to finance state expenditures related to the process of government .

Taxes are the main source of state revenue in addition to revenues from oil and non - oil sources . With such a position , the tax is a strategic source of revenue which must be managed well in order to finance the country can be run in accordance with its planning .

This study aimed to analyze the effect of economic growth and the amount of individual taxpayer to the Revenue Tax Personal case study at the Regional Office of Directorate General of Taxes, West Java 1 and BPS West Java Period 2010-2013.

The data used is secondary data. Independent variables and Dependent variables in this study was measured using the scale ratio. Data analysis method used is multiple linear regression analysis, F test for the simultaneous testing and t test for partial testing.

These results indicate that simultaneously there is no influence economic growth and the number of individual taxpayers for personal income tax revenue 2010-2013. While the partial results of the analysis result is that economic growth has no significant effect on personal income tax revenue and the number of individual taxpayers has no significant effect on personal income tax revenue.

Keywords: Economic Growth, The number of the individual taxpayer, Revenue Personal Income Tax.