

ABSTRACT

Tax revenue plays an important role for a country. The tax received will be used for government spending for the development of the country with the aim of the prosperity of the people. Personal Income Tax Receipts at KPP Pratama Bandung Cicadas for the last five years are always changing. Efforts to maximize individual income tax revenue, KPP Pratama under the direction of the Directorate General of Taxes (DGT) carries out Tax Extensification activities and always strives to improve the compliance of Individual Taxpayers.

This study aims to examine the effect of Tax Extensification and Taxpayer Compliance either simultaneously or partially on Personal Income Tax Revenue at KPP Pratama Bandung Cicadas.

The population in this study is the target report and the realization of individual income tax receipts, the number of registered non-employee Individual Taxpayers and the number of Periodic Tax Returns received by KPP Pratama Bandung Cicadas from 2015-2019. Based on the predetermined sample criteria, 2019 data was not included in the test because the 2019 data did not pass the Classic Assumption Test so that there were only 48 samples of taxation data that were used as observation data, namely data in the 2015-2018 period. The analytical method used in this study is multiple linear regression analysis using Eviews version 9 software.

The results of this study indicate that Tax Extensification and Taxpayer Compliance have a simultaneous effect on Personal Income Tax Revenue, while partially Tax Extensification has a negative effect on Personal Income Tax Revenue and Taxpayer Compliance has a positive effect on Personal Income Tax Revenue.

Keywords: Tax Extensification, Taxpayer Compliance, Income Tax Revenue.